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Public Document

City of

MANCHESTER

New Hampshire

ANNUAL REPORT

For the Year

1939

HON. DAMASE CARON, Mayor

NINETIETH

Annual Report

of the

CITY OF

MANCHESTER

NEW HAMPSHIRE

FOR THE YEAR ENDING

DECEMBER 31, 1939

Printed by
P. F. FITZPATRICK & SON, INC.
MANCHESTER, N. H.

1940

MANCHESTER CITY GOVERNMENT
1939

Mayor

DAMASE CARON, M.D. ..... Office, City Hall
Chosen at election in November, 1939. Salary, $3,000 per annum.

Mayor's Secretary

Yvan R. Caron ..... Office, City Hall
Appointed by the Mayor. Salary $1,500 per annum.

Aldermen

Ward 1. Dana A. Emery
Ward 2. Albert L. Clough
Ward 3. Daniel F. Cronin
Ward 4. Warren A. Bodwell
Ward 5. Martin F. Glynn
Ward 6. Michael J. Keane
Ward 7. Thomas B. O'Malley
Ward 8. Walter J. Richard
Ward 9. James E. Hannon
Ward 10. John Clark
Ward 11. Elmer D. Roukey
Ward 12. Nazaire E. Lareau
Ward 13. J. Felix Daniel

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*Board of Aldermen**

STANDING COMMITTEES

Accounts—Aldermen Clark, Keane, O'Malley
Bills on Second Reading—Aldermen Keane, Emery, Clark
Cemeteries—Aldermen Emery, Clough, Keane, Bodwell, Clark

City Planning—Aldermen Richard, Cronin, Daniel
Claims—Aldermen O'Malley, Lareau, Bodwell
Enrollment—Aldermen Bodwell, Glynn, Lareau
Finance—The Mayor, Aldermen Clough, Emery, Lareau, Cronin, O'Malley, Richard, Clark
Lands and Buildings—Aldermen Cronin, Richard, Daniel
Licenses—Aldermen Glynn, Keane, Daniel
Lighting Streets—Aldermen Hannon, Roukey, Keane
Streets and Sewers—Aldermen Daniel, Roukey, Hannon
Board of Recreation—Aldermen Clough, Lareau
Minor Offices—Aldermen Roukey, Glynn, Hannon
Radio—Aldermen Glynn, Clough, Hannon
Special Tax Committee—Aldermen O'Malley, Emery, Bodwell

* First named Chairman

Finance Commission

Wilfred A. Laflamme, Chairman	Term expires January, 1942
Allan B. Bethune	Term expires January, 1940
Richard J. Welsh, Clerk	Term expires January, 1941

Appointed by Governor for a term of three years.
Salary $200 per annum.

City Auditor

Leo G. Riel ..... Office, City Hall

Appointed by the Mayor and confirmed by Board of Aldermen in January annually. Salary $2,500 per annum.

City Treasurer

Frank D. McLaughlin ..... Office, City Hall

Elected by Board of Mayor and Aldermen in January biennially.
Salary $2,500 per annum.

Collector of Taxes

William O. Corbin ..... Office, City Hall

Elected by Board of Mayor and Aldermen in January biennially. Term begins June 1. Salary $2,500 per annum.

Custodian of Deeded Property

William O. Corbin ..... Office, City Hall

Term begins June 1. Salary $600 per annum.

Assessors

Michael J. Healy, Chairman ..... Term expires January, 1941
Edward J. Robitaille ..... Term expires January, 1945
Eugene T. Sherburne ..... Term expires January, 1943

One member elected by Board of Mayor and Aldermen biennially, in the month of January for a term of six years. Salary—Chairman $2,800. Members of Board, $2,500 per annum.

City Solicitor

William H. Craig ..... The Kennard Building

Elected by Board of Mayor and Aldermen in January biennially. Salary $1,600 per annum.

City Clerk

Michael J. Quinn ..... Office, City Hall

Elected by Board of Mayor and Aldermen in January biennially. Salary $3,000 per annum.

Superintendent of Public Buildings

William F. Sullivan — Office, City Hall

Elected in the month of April by Board of Aldermen for a term of 4 years. Salary $2,700 per annum. Term expires April, 1943.

Registrars of Voters

Donat H. Richer, Chairman	Term expires May, 1941
Harry R. Bennett	Term expires May, 1940
Michael E. Ahern, Clerk	Term expires May, 1942

Appointed by Mayor and confirmed by Board of Aldermen in April for a term of three years. Salary: Members of Board $400 per annum; Clerk of Board $750 per annum.

Police Commission

J. Briggs Felton, Chairman	Term expires September, 1941
John F. County, Clerk	Term expires September, 1942
Joseph Laberge	Term expires September, 1940

Appointed by the Governor for a term of three years. Salary: Chairman $150 per annum; Members of Commission $100 per annum.

Chief of Police

James F. O'Neil — Office at Police Station

Appointed by Commissioners. Salary $5,000 per annum.

Municipal Court

Justice (Vacancy existing) ..... Salary $2,400 per annum
Alfred J. Chretien ..... Salary $800 per annum

Appointed by Governor. Term until 70 years of age.

Robert C. Laing, Clerk ..... Salary $1,200 per annum
Joseph McCormack, Probation Officer ..... Salary $2,000 per annum

Appointed by Justice. Term not limited.

Fire Commissioners

James J. Holland, Chairman ..... Term expires May, 1941
Alfred Duval ..... Term expires May, 1942
Fred Hecker, Clerk ..... Term expires May, 1940

Appointed by the Mayor and confirmed by Board of Aldermen in April for a term of three years. Salary: Clerk $150 per annum; Members of Commission $100 per annum.

Chief Engineer

Charles H. French ..... Office, Central Station, Vine Street

Elected by Board of Fire Commissioners. Salary $4,500 per annum.

Deputy Chief Engineers

Arthur J. Provost ..... Salary $3,000 per annum
James J. Collins, Jr. ..... Salary $2,900 per annum

Elected by Board of Fire Commissioners

Sealer of Weights and Measures

George A. Wingate ..... Office, City Scales, Franklin Street

Appointed by the Mayor and confirmed by the Board of Aldermen biennially in January. Salary $2,100 per annum.

Board of Health

John F. Holmes, M.D., Chairman	Term expires February 1, 1941
James J. Powers, M.D.	Term expires February 1, 1940
Jules O. Gagnon, M.D.	Term expires February 1, 1942

One member appointed by the Mayor annually in the month of January for a term of three years. Salary $200 per annum. Office, Old Court House, West Merrimack Street.

Health Officer

Howard A. Streeter, M.D. Salary $4,500 per annum

Appointed by Board of Health

Board of Examiners of Plumbers

Leon H. Goulet, (Master)	Term expires January 1, 1941
Hugh Taylor, (Journeyman)	Term expires January 1, 1941
William M. Cullity, (Inspector)	Term: Until successor is appointed

Three Members appointed by the Mayor and confirmed by the Board of Aldermen in January, Two Members for a term of Five Years, one to be a Master Plumber, and one a Journeyman Plumber, who have been actually engaged and licensed as such in this State for a period of at least five years, and the Plumbing Inspector for an Indefinite Period or until such time that his successor has been named and qualified.

William M. Cullity, Chairman
John R. Finnigan, Clerk

City Physician

Gustave Lafontaine, M.D. Office, 1152 Elm Street

Elected by vote of the Board of Mayor and Aldermen in January, biennially. Salary $1,600 per annum.

Department of Highways

George B. Looney, Chairman ..... Term expires January, 1941
Alfred Cote, Clerk ..... Term expires January, 1942
Clarence A. Bennett ..... Term expires January, 1940

One member annually elected by Board of Mayor and Aldermen for a term of three years. Salary: Chairman $250 per annum; Members of Board $200 per annum.

Surveyor

Francis B. Kenney ..... Office, City Hall

Elected by the Commissioners of Department of Highways. Salary $5,000 per annum.

Commissioner of Charities

Frank X. Carroll ..... Office, City Hall

Elected biennially at municipal election. Salary $2,500 per annum.

School Department

School Committee

Damase Caron, M.D., Mayor, ex-officio, Chairman

Ward 1. Chester W. Jenks
Ward 2. Henry W. N. Bennett
Ward 3. Walter A. Bartlett
Ward 4. George H. Griffin
Ward 5. Philip W. Sheridan
Ward 6. James E. Barry
Ward 7. James F. Berry
Ward 8. Daniel B. O'Connor
Ward 9. Timothy F. Hayes
Ward 10. Frank L. McAllister, Vice-Chairman of the Board
Ward 11. Ralph F. Scannell
Ward 12. Albert Miville
Ward 13. Euclide F. Geoffrion

Chosen at the election in November, 1937, for a term of two years. Salary $100 per annum.

Charles H. Martel ..... Clerk of the Board

Appointed biennially by the Board. Salary $1,000 per annum.

Superintendent of Schools

Austin J. Gibbons — Office, 88 Lowell Street

Term expires July 1, 1944. Salary $7,000 per annum. $5,000 paid by City of Manchester and $2,000 by State of New Hampshire. Nominated by members of School Board and elected by State Board of Education.

Assistant Superintendent

Augusta M. Nichols — Term expires July 1, 1939

Nominated by members of School Board and elected by State Board of Education. Salary $3,000 per annum. $1,000 paid by City of Manchester, $2,000 paid by State of New Hampshire.

Trustees of Carpenter Memorial Library

Damase Caron, M.D., Mayor, ex-officio

Frank P. Carpenter*	Term expires October 1, 1944
Wilfred J. Lessard	Term expires October 1, 1943
Samuel P. Hunt	Term expired October 1, 1938
Allan M. Wilson	Term expired October 1, 1939
William Starr	Term expires October 1, 1940
Mrs. Mary C. Manning	Term expires October 1, 1941
W. Parker Straw	Term expires October 1, 1942

Board of seven trustees, one of which is elected annually by Board of Mayor and Aldermen and Board of Trustees for a term of seven years.

* Deceased.

Librarian

Caroline B. Clement — Salary $2,600 per annum

Elected by the Trustees of Library

Water Commissioners

Damase Caron, M.D., Mayor, ex-officio

J. Brodie Smith, Chairman ..... Term expires January, 1943
Murray H. Towle ..... Term expires January, 1941
Charles A. Burke ..... Term expires January, 1940
D. Frank Shea, clerk ..... Term expires January, 1945
Albert J. Precourt ..... Term expires January, 1944
Arthur H. St. Germain ..... Term expires January, 1942

One member elected annually by the Board of Mayor and Aldermen, in the month of September, for a term of six years.

Superintendent of Water Works

Percy A. Shaw Office, Old Court House, West Merrimack Street

Chosen by Water Commissioners annually. Salary $6,000 per annum.

Assistant Superintendent

James A. Sweeney ..... Salary, $3,360 per annum.

Trustees Board of Recreation and Aviation

Edgar L. Gadbois, Chairman ..... Term expires March 1, 1941
Edward Flanagan, Clerk ..... Term expires March 1, 1942
James F. O'Neil ..... Term expires March 1, 1940
Nazaire E. Lareau ..... Term expires January 1, 1940
Albert L. Clough ..... Term expires January 1, 1940

Consists of five members. Two aldermen appointed for a term of two years. Three members appointed by the Mayor, one each year, for a term of three years, confirmed by the Board of Mayor and Aldermen. Salary of clerk $200 per annum.

City Planning Board

Alexis F. Bisson, Chairman	Term expires December 31, 1943
Romeo Lamy	Term expires December 31, 1940
Thomas M. Smith*	Term expires December 31, 1941
William F. Howes	Term expires December 31, 1942
Harry C. Jones	Term expires December 31, 1939

* Deceased.

John J. Sullivan, Chairman Parks and Playgrounds Commission, ex-officio.

Ernest W. Graupner, Engineer Highway Department, ex-officio.

Five members appointed by the Mayor and confirmed by the Board of Aldermen for a term of five years. Two members serve ex-officio.

Board of Adjustment

J. Joseph Lacey	Term expires March 1, 1940
Walter J. Duda	Term expires March 1, 1943
T. Henry Quigley	Term expires March 1, 1942
Edmond Boisvert, Chairman	Term expires March 1, 1941
Joseph T. Manseau	Term expires March 1, 1944

Appointed by the Mayor and confirmed by Board of Aldermen for a term of five years. Salary $100 per annum.

Trustees of Cemeteries

Agnes T. Bryson	Term expires January, 1943
Harold M. Worthen	Term expires January, 1943
Arthur E. Card	Term expires January, 1940
John H. Rice	Term expires January, 1940
Fred W. Pingree	Term expires January, 1941
Mary C. Manning	Term expires January, 1941
Paul C. Beaudoin	Term expires January, 1942
Jeremiah J. Tobin	Term expires January, 1942

Two members elected by the Board of Mayor and Aldermen annually in the month of January, for a term of four years.

Superintendent of All Cemeteries

John H. Erskine ..... Office, Pine Grove Cemetery

Appointed by Trustees of Cemeteries. Salary $3,100 per annum.

Trustees of Cemetery Funds

Damase Caron, M.D., Mayor, ex-officio

Norwin S. Bean, Clerk ..... Term expires January, 1940
Harry L. Additon ..... Term expires January, 1945

Elected by the Board of Mayor and Aldermen in the month of September for a term of ten years.

Frank D. McLaughlin, Treasurer ..... Salary $600 per annum

City Weigher

Michael J. Fahey ..... Office, City Scales, Franklin Street

Elected by vote of Board of Mayor and Aldermen in January, bienially. Salary $1,200 per annum.

Inspector of Petroleum

Carl Schellenberg ..... Office, 265 Sullivan Street

Elected by vote of Board of Mayor and Aldermen in January, biennially.

Parks and Playgrounds Commission

John J. Sullivan, Chairman ..... Term expires April 1, 1943
Mrs. Elliot C. Lambert, Clerk ..... Term expires April 1, 1941
Arthur L. Franks ..... Term expires April 1, 1942
Pierre J. Charron ..... Term expires April 1, 1944
George O. Francoeur ..... Term expires April 1, 1940

One member appointed annually by the Mayor in the month of March for a term of five years.

Superintendent of Parks and Playgrounds

T. Edward McIntyre

Elected by Parks and Playgrounds Commission. Salary $2,700 annually.

Art Commission

Maude Briggs Knowlton, Chairman ... Term expires October 1, 1942
Lucien H. Gosselin, Clerk ... Term expires October 1, 1940
C. Douglass Still ... Term expires October 1, 1941

Appointed by the Mayor and confirmed by the Board of Aldermen in September for a term of three years.

Selectmen

Ward 1

Edward A. Norton — Gordon E. Wheeler
Cyril D. Athearn

Ward 2

William J. Gauthier — Charles E. Woodbury
Victor C. Johnson

Ward 3

Patrick J. O'Brien — James B. Reagan
Lawrence C. Thornton

Ward 4

Joseph N. Goulet — John Clark
Franklin E. Mathews

Ward 5

Joseph A. Noga — Martin L. Mahoney
Patrick J. Creighton

Ward 6

Albert T. Boisclair — John J. O'Connor
John E. Conlon

WARD 7

George A. Murray P. Romeo Poirier

Elzy Bourassa

WARD 8

Adelard F. Bouthiette Willie Neault

Leo G. Ricard

WARD 9

Leo Boisvert Eugene Hebert

Lionel E. Plante

WARD 10

Harmel L. Gaudreault John Klop

Charles Lange

WARD 11

Bernard McCabe Hubert Carroll

James E. Heron

WARD 12

Charles A. Caron Leo Auger

Louis J. Soucy

WARD 13

Joseph E. Beauchemin Gerard E. Croteau

Lionel Doucet

Salary $60 per term

Moderators

Ward 1. Ralph E. Langdell
Ward 2. Guy L. Foster
Ward 3. Fred W. Pingree
Ward 4. Maurice F. Fitzgerald
Ward 5. Philip W. Sheridan
Ward 6. Edward F. Flanagan
Ward 7. James H. Collins
Ward 8. William Savageau
Ward 9. Aime Cloutier

Ward 10. George J. Delisle
Ward 11. Cornelius H. Callahan, Jr.
Ward 12. Maurice L. BelleIsle
Ward 13. Edmond Allard

Salary $15 for each election or primary.

Ward Clerks

Ward 1. Osgood G. S. Nutting
Ward 2. David Lindahl
Ward 3. Robert Lenehan
Ward 4. Walter J. Burke
Ward 5. Bernard McQueeney
Ward 6. Frank X. Cashin
Ward 7. Alcide R. Gagnon
Ward 8. Michel Chevrette
Ward 9. Harry Walsh
Ward 10. Henry Raymond
Ward 11. Francis P. Grady
Ward 12. Ulysses Letendre
Ward 13. Conrad Pinard

Salary $80 per term.

CITY OF MANCHESTER
Schedule of Property in Possession of City as of December 31, 1939

CITY BRIDGES	Buildings	Land	Equipment	Total
Amoskeag Falls Bridge	.....	.....	.....	$150,000.00
Cohas Brook Bridge	.....	.....	.....	7,000.00
Elm Street Bridge	.....	.....	.....	50,000.00
Notre Dame Bridge	.....	.....	.....	800,000.00
Goffs Falls Bridge, Brown Avenue	.....	.....	.....	3,500.00
Granite Street Bridge	.....	.....	.....	200,000.00
Granite Street Bridge, end of Parker Street	.....	.....	.....	6,000.00
Kelley Street Bridge	.....	.....	.....	115,000.00
Print Works Bridge, Granite Street	.....	.....	.....	15,000.00
Proctor Avenue Bridge	.....	.....	.....	4,000.00
Queen City Bridge	.....	.....	.....	900,000.00
Second Street Bridge	.....	.....	.....	60,000.00
South Main Street Bridge	.....	.....	.....	40,000.00
Total	.....	.....	.....	$2,350,500.00

CITY CEMETERIES	Buildings	Land	Equipment	Total
Amoskeag Cemetery, Goffstown Road	.....	$1,100.00	$76.95	$1,176.95
Brown Avenue Cemetery	.....	200.00	.....	200.00
Huse Cemetery, Mammoth Road	.....	870.00	.....	870.00
Huse Cemetery, Young-Sunnyside	.....	1,000.00	.....	1,000.00
Merrill Cemetery, Huse Road	.....	200.00	.....	200.00
Pine Grove Cemetery, Brown Avenue	$83,890.00	444,000.00	13,047.28	540,937.28
Piscataquog Cemetery, Milford-Bowman Streets	.....	7,500.00	47.10	7,547.10
Stowell Cemetery, Bodwell Road	.....	850.00	.....	850.00
Squog Cemetery, Bowman Street	.....	7,975.00	.....	7,975.00
Valley Cemetery, Pine Street	20,000.00	230,000.00	454.95	250,454.95
Totals	$103,890.00	$693,695.00	$13,626.28	$811,211.28

CITY OF MANCHESTER

Schedule of Property in Possession of City
as of December 31, 1939

FIRE STATIONS	Buildings	Land	Equipment	Total
Hose House, Brown Avenue	$1,200.00	$115.00	.....	$1,315.00
Hose House, Candia Road	800.00	.....	.....	800.00
Central Station, Vine Street	140,000.00	25,250.00	$68,796.00	234,046.00
Lake Avenue Engine House	32,000.00	3,500.00	25,480.00	60,980.00
Main Street Engine House	32,000.00	4,500.00	12,345.00	48,845.00
Hose House, Mammoth Road (Not Used)	1,250.00	2,850.00	.....	4,100.00
Hose House, Nashua-Maple Streets	8,500.00	2,590.00	12,405.00	23,495.00
Rimmon Street Engine House	28,800.00	1,200.00	22,510.00	52,510.00
Somerville Street Engine House	30,800.00	1,200.00	14,450.00	46,450.00
South Elm Street Engine House	6,100.00	880.00	11,930.00	18,910.00
South Main Street Engine House	30,000.00	1,200.00	9,782.00	40,982.00
Webster Street Engine House	30,000.00	2,650.00	22,675.00	55,325.00
Weston Street Engine House	23,000.00	1,500.00	11,745.00	36,245.00
Drill Tower, Weston Street	5,000.00	.....	500.00	5,500.00
Riverside Hose, Front Street	400.00	.....	.....	400.00
Fire Alarm Telegraph	.....	.....	123,334.00	123,334.00
Massabesic Independent Hose	.....	.....	100.00	100.00
Totals	$369,850.00	$47,435.00	$336,052.00	$753,337.00

CITY OF MANCHESTER

Schedule of Property in Possession of City
as of December 31, 1939

SCHOOLS	Buildings	Land	Books	Equipment	Total
Administration Building, Lowell-Chestnut Streets	$20,000.00	$10,000.00	.....	$7,326.90	$37,326.90
Amoskeag School, Front Street	20,000.00	900.00	$1,692.70	1,038.46	23,631.16
Ash Street School, Bridge—Maple Streets	57,000.00	21,800.00	3,027.79	3,381.80	85,209.59
Bakersville School, Elm—Queen City Avenue	100,000.00	9,000.00	4,073.06	7,911.66	120,984.72
Brown School, Amory-Alsace Streets	52,000.00	7,800.00	2,994.47	2,602.11	65,396.58
Central High School, Concord-Beech Streets	320,300.00	29,700.00	48,677.40	42,835.22	441,512.62
Chandler School, Concord-Ashland Streets	50,000.00	5,540.00	3,609.60	3,204.70	62,354.30
Corey Manual Training School, 250 Concord St.	.....	.....	.....	15,770.41	15,770.41
Crystal Lake School, Bodwell-Corning Roads	1,550.00	100.00	.....	.....	1,650.00
Franklin Street School, Franklin Street	273,800.00	24,000.00	3,798.73	9,649.58	311,248.31
Goffs Falls School, Brown Avenue	28,000.00	2,000.00	934.12	1,146.35	32,080.47
Hallsville School, Jewett-Hayward Streets	59,200.00	4,400.00	4,248.01	5,485.12	73,333.13
Harvey District School, South Willow Street	12,000.00	100.00	345.89	501.06	12,946.95
Highland School, Beech-Titus Avenue	70,000.00	3,750.00	2,276.38	2,638.94	78,665.32
Lincoln Street School, Merrimack-Lincoln Streets	57,000.00	20,000.00	3,113.83	3,485.58	83,599.41
Maynard School, Merrimack-Union Streets	75,000.00	9,000.00	3,701.97	4,198.64	91,900.61
Parker School, South Main Street	40,000.00	6,000.00	2,371.02	3,202.19	51,573.21
Pearl Street School, Pearl Street	25,000.00	4,260.00	1,320.47	1,713.66	32,294.13
Portable School	600.00	.....	.....	.....	600.00
Practical Arts High School, Concord Street	948,000.00	32,780.00	.....	10,892.22	991,672.22
Rimmon School, Dubuque-Amory Streets	35,000.00	4,150.00	.....	.....	39,150.00
Spring Street School, Spring Street	25,000.00	11,550.00	500.00	1,600.00	38,650.00
Stark District School, River Road	1,800.00	500.00	.....	.....	2,300.00
Straw School, Chestnut Street	45,000.00	16,200.00	3,282.12	3,388.45	67,870.57
Varney School, Bowman-Varney Streets	50,000.00	8,560.00	3,610.67	5,073.27	67,243.94
Webster Street School, Webster-Chestnut Streets	57,000.00	16,710.00	3,546.35	3,826.26	81,082.61
Webster Mills School, Pond Road	700.00	100.00	.....	.....	800.00
West Side High and Main Street Schools, Main-Conant Streets	583,320.00	16,680.00	19,871.33	32,954.44	652,825.77
Weston School, Hanover Street	55,000.00	3,500.00	1,373.63	1,129.98	61,003.61
Wilson School, Wilson-Auburn Streets	92,000.00	8,320.00	4,367.67	5,303.13	109,990.80
Youngsville School, Candia Road	53,000.00	2,000.00	1,941.40	2,520.41	59,461.81
Storehouse and Janitors' Supplies	.....	.....	.....	1,062.52	1,062.52
Totals	$3,207,270.00	$279,400.00	$124,678.61	$183,843.06	$3,795,191.67

CITY OF MANCHESTER

Schedule of Property in Possession of City
as of December 31, 1939

PUBLIC BUILDINGS	Buildings	Land	Equipment	Total
Carpenter Memorial Library	$328,000.00	$71,400.00	$386,308.80	$785,708.80
Isolation Hospital	121,000.00	16,000.00	13,907.30	150,907.30
Golf Course	12,000.00	132,200.00	2,642.80	146,842.80
City Hall:	110,000.00	350,000.00		460,000.00
Mayor			553.00	553.00
Aldermen			332.00	332.00
Auditor			1,628.00	1,628.00
Treasurer			805.00	805.00
Tax Collector			5,120.00	5,120.00
City Clerk			1,903.00	1,903.00
City Hall			2,432.80	2,432.80
Assessors			30,416.54	30,416.54
Board of Registrars			922.00	922.00
Department of Buildings			989.50	989.50
Highway Department			5,000.00	5,000.00
Charities Department			3,165.50	3,165.50
Board of Adjustment			337.75	337.75
Planning Board			92.50	92.50
City Yards, Franklin-Granite-Valley Streets	51,350.00	153,000.00	101,903.58	306,253.58
Incinerator	119,650.00		1,956.00	121,606.00
Various Projects			7,008.25	7,008.25
Old Battery Building, Manchester Street	10,000.00	2,000.00	6,398.57	18,398.57
Old Court House, Franklin Street	28,000.00	27,000.00	273.60	55,273.60
Health Department			5,498.00	5,498.00
Water Department		5,166,973.41	38,221.96	5,205,195.37
Police Station	78,750.00	19,250.00	27,054.00	125,054.00
Public Scales			542.40	542.40
Sealer of Weights and Measures			286.30	286.30
Totals	$858,750.00	$5,937,823.41	$645,699.15	$7,442,272.56

CITY OF MANCHESTER

Schedule of Property in Possession of City as of December 31, 1939

CITY PARKS AND PLAYGROUNDS	Buildings	Land	Equipment	Total
Bath House, Bodwell Road	$450.00	$450.00		$900.00
Bath House, Willow, Rear	1,075.00			1,075.00
Cemetery Brook Park, Pine to Lincoln Streets		32,000.00		32,000.00
Derryfield Park, Bridge Street	9,130.00	114,000.00		123,130.00
Hanover Common, Hanover Street		99,000.00		99,000.00
Harriman Park, Hall-Central-Lake Avenue		5,000.00		5,000.00
Lafayette Park	14,800.00	45,200.00		60,000.00
Merrimack Common, Elm Street		769,500.00		769,500.00
Park Common, Lake Avenue		78,900.00		78,900.00
Parker Common, Maple Street		11,400.00		11,400.00
Prout Park, Young Street		22,300.00		22,300.00
Queen City Playground, Queen City Avenue		10,000.00		10,000.00
Rock Rimmon Park and Swimming Pool	27,400.00	17,150.00		44,550.00
Simpson Park	10,000.00	18,000.00		28,000.00
Stark Park	615.00	60,000.00		60,615.00
Sweeney Park, South Main Street		20,900.00		20,900.00
Pulaski Park, Pine-Bridge Streets	35,000.00	49,000.00		84,000.00
Victory Park, Concord-Amherst Streets		183,000.00		183,000.00
West Side Park, Wheelock Street		8,585.00		8,585.00
Stevens Park, Lake Avenue-Mammoth Road		11,000.00		11,000.00
Livingston Park	50,000.00	50,000.00		100,000.00
Manchester Athletic Field, Valley-Maple Streets	51,250.00	55,000.00	828.50	107,078.50
Public Comfort Station, Merrimack Common	15,000.00		75.00	15,075.00
Soldiers' Monument, Concord Common	32,500.00			32,500.00
Soldiers' Monument, Hanover Common	4,500.00			4,500.00
Soldiers' Monument, Merrimack Common	25,000.00			25,000.00
Soldiers' Monument, Sweeney Park	4,000.00			4,000.00
Gossler Park, Blucher-Dubuque Streets		10,000.00		10,000.00
Driving Park, South Willow Street		12,000.00		12,000.00
Recreation Grounds, Goffstown Road, Rear		35,000.00		35,000.00
Parks and Commons, Supplies and Equipment on hand			18,427.45	18,427.45
Totals	$280,720.00	$1,717,385.00	$19,330.95	$2,017,435.95

CITY OF MANCHESTER

Schedule of Property in Possession of City
as of December 31, 1939

MISCELLANEOUS	Buildings	Land	Equipment	Total
Ward 2, Blodget Street	$3,500.00	$4,500.00		$8,000.00
Ward 5, Lake Avenue	5,000.00	1,500.00		6,500.00
Ward 11, Clinton Street	4,300.00	700.00		5,000.00
Manchester Airport, Woodlawn Avenue	55,000.00	20,200.00	$3,660.50	78,860.50
City Vacant Land		3,581.00		3,581.00
Property Deeded to City for Non-Payment of Taxes	27,650.00	133,608.00		161,258.00
Totals	$95,450.00	$164,089.00	$3,660.50	$263,199.50

SUMMARY	Bridges	Buildings	Land	Books	Equipment and Supplies	Total
City Bridges	$2,350,500.00					$2,350,500.00
City Cemeteries		$103,890.00	$693,695.00		$13,626.28	811,211.28
Fire Stations		369,850.00	47,435.00		336,052.00	753,337.00
Schools		3,207,270.00	279,400.00	$124,678.61	183,843.06	3,795,191.67
Public Buildings		858,750.00	5,937,823.41		645,699.15	7,442,272.56
City Parks and Playgrounds		280,720.00	1,717,385.00		19,330.95	2,017,435.95
Miscellaneous		95,450.00	164,089.00		3,660.50	263,199.50
Totals	$2,350,500.00	$4,915,930.00	$8,839,827.41	$124,678.61	$1,202,211.94	$17,433,147.96

AUDIT REPORT

of the

CITY OF MANCHESTER
NEW HAMPSHIRE

For The Year Ended

December 31, 1939

From the office of
HASKELL AND BENNETT
Certified Public Accountants
MANCHESTER, N. H.

CITY OF MANCHESTER

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May 15, 1940

Honorable Board of Mayor and Aldermen,
City of Manchester, New Hampshire.

SIRS:

In accordance with your instructions, we have examined the accounts and records of the City of Manchester for the year ended December 31, 1939 and submit herewith our report together with exhibits and supporting schedules as indexed on the preceding page.

BALANCE SHEET

The financial condition of the City of Manchester as at the close of business on December 31, 1939 is set forth in Exhibit A and supporting schedules 1 to 8, inclusive. Details of the items included therein were verified by examination of departmental records and other satisfactory vouchers and authorizations.

The following comments are applicable to the indicated items of the Balance Sheet:—

Cash in Banks and On Hand $418,860.82

Cash on hand at the office of the City Treasurer was verified by actual count as at the close of business on April 4, 1940. Cash on deposit as shown by the Treasurer's Cash Book was reconciled with bank statements as at April 4, 1940 and all balances were confirmed directly to us by the depositories.

CASH PROOF

The cash balances per books as at December 31, 1939 were reconciled with the verification of cash on April 4, 1940 as follows:—

Cash on Deposit—April 4, 1940

Merchants National Bank		$385,598.52
Manchester National Bank—School Construction		39,784.82

Cash and Cash Items—April 4, 1940

Cash on hand	$1,773.52	
Advance Payrolls	9,102.23	
Advances on Accounts Payable	45,719.44	
Advances—School Construction	3,216.43	59,811.62
Total		$485,194.96

Less:—Advance Deposits		
City Clerk	$19,029.65	
Collector of Taxes	5,795.53	
		24,825.18
CASH BALANCE—April 4, 1940		$460,369.78

Reconciliation with December 31, 1939

Add:—Cash Disbursements	
January 1 to April 4, 1940 inclusive	877,715.02
	$1,338,084.80
Deduct:—Cash Receipts	
January 1 to April 4, 1940 inclusive	882,777.74
BALANCE—December 31, 1939	$455,307.06

To be applied as follows:—

Revenue Cash	$418,860.82	
Non-Revenue Cash	36,446.24	
Total as above		$455,307.06

City Clerk's Cash Fund	$100.00
Tax Collector's Cash Fund	$200.00

The above funds were verified by actual count.

Taxes Receivable $392,539.11

The Tax Ledgers for the years 1934 to 1938, inclusive, were examined, unpaid balances listed and the totals found to be in agreement with the controlling accounts kept by the City Auditor.

Analysis of the controlling accounts involved checking of all tax warrants issued during the period under review; inspection of proper authorizations in support of all transfers and abatements and audit of the detailed records of cash in the office of the Tax Collector to verify their agreement with the records of the City Treasurer and the City Auditor.

Tax Titles $25,591.08

Tax Deeds $30,375.81

Properties held under the above captions were acquired for non-payment of taxes.

All accounts were listed, totalled and found in agreement with the controlling accounts kept by the City Auditor. Increases or decreases of the properties held for non-payment of taxes as at December 31, 1939 compared with December 31, 1938 are shown below:—

	Tax Titles	*Tax Deeds*
December 31, 1939	$25,591.08	$30,375.81
December 31, 1938	39,374.00	28,704.43
	Decrease $13,782.92	Increase $1,671.38

Proper authorizations were inspected in support of all transfers and abatements affecting the above accounts and the detailed cash records kept by the Tax Collector were examined and found in agreement with the records of the City Treasurer and the City Auditor.

Departmental Accounts Receivable $8,283.18

Details of outstanding accounts due are shown in the Balance Sheet and in supporting Exhibits. Departmental bills and signed reports were examined in support of charges recorded in the books of the City Auditor and all credits and abatements were found to be supported by proper vouchers and by the records of the City Treasurer.

Comparison with the total amount outstanding at December 31, 1938 indicates a decrease of $1,062.71.

Accounts Receivable—Water Department $5,545.98

The Consumers' and Miscellaneous Ledgers of the Water Department were examined as at the close of business on May 2, 1940. All outstanding balances were listed, totalled and reconciled with the records of the City Auditor as at April 30, 1940. Reconciliation with balances as at December 31, 1939 was effected as shown in Exhibit G.

Detailed records of bills rendered for water and other charges and of cash collections and abatements were examined for the period January 1, 1939 to April 30, 1940 and found to be in agreement with the records of the City Auditor and the City Treasurer.

The records of the Water Department were further examined for the two days ended May 2, 1940. Formal receipts from the City Treas-

urer were produced to account for cash turned in since January 1, 1940 and the balance on hand at May 2, 1940 was verified by actual count.

Temporary Revenue Loans $500,000.00

This item represents the balance due on loans in anticipation of tax revenues. Details of the account are set forth in Schedule A-1. Loans issued during the year were supported by proper authorizations and verified with the City Treasurer's cash receipts. All payments during the year were accounted for by matured cancelled notes produced for our inspection.

Appropriation Balances $27,044.18

Authorized departmental appropriation balances at the close of the year are shown on the Balance Sheet. Comparison with December 31, 1938 discloses a decrease of $4,268.52 in this item. Further details are available in Exhibit B, Statement of Budget Accounts.

Revenue of 1939 and Prior Years $339,887.04

Details of this account are set forth in Schedule A-4, A-5 and Exhibit C.

Revenue of 1940 ..... $182.00

This balance represents cash received in 1939 on account of Sunday permits for the year 1940.

Water Revenue $5,545.98

Uncollected Accounts Receivable of the Water Department reserved for credit to the departmental appropriation when collected.

Tailings $4,908.47

The above amount represents the aggregate of wages and miscellaneous items which remain unclaimed at the office of the City Treasurer.

West High Athletic Fund $578.42

Central High Athletic Fund $3,349.89

Unexpended balances deposited with the City Treasurer arising from admission fees and subject to withdrawal by the High School Athletic Councils with the approval of the School Board to defray expenses incurred in connection with athletic programs.

EXHIBIT A — PART II

Non-Revenue Accounts

Non-revenue accounts shown in the Balance Sheet, Exhibit A—Part II represent balances at December 31, 1939 of appropriations for permanent improvements financed by bond issues authorized by the Board of Mayor and Aldermen with the approval of the Finance Commission.

Since cash receipts from the sale of bonds may be devoted solely to the purposes for which the loans are authorized, accounts dealing with non-revenue transactions are segregated from revenue accounts in the books of the City Auditor.

Cash in Banks and On Hand $36,446.24

Although no separate bank accounts are maintained for non-revenue cash, receipts and disbursements for non-revenue purposes are reported separately by the City Treasurer when feasible and recorded in special non-revenue accounts in the books of the City Auditor. In some cases, the required segregation is effected by the City Auditor through the medium of the General Journal in accordance with periodic departmental reports.

Reference is made to the reconciliation of the Treasurer's Cash Account in the foregoing comments pertaining to Exhibit A—Part I.

Loans Authorized $50,000.00

One and one-half per cent bonds in the above amount authorized for Municipal Improvements on October 11, 1939 which had not been sold at the close of the year. The issue was sold on January 18, 1940 to Bond, Judge and Company at 100.345.

Appropriation Balances $86,446.24

Included herein are unexpended balances of appropriations set up in connection with loans issued for the projects indicated in the Balance Sheet.

EXHIBIT A — PART III

Municipal Indebtedness

Net Bonded Debt $3,662,000.00

The bonded indebtedness of the City was increased in the amount of $57,000.00 during the year 1939, as follows:—

Loans Issued During the Year	$563,000.00
Loans Paid During the Year	506,000.00
Increase	$57,000.00

Proper authorizations were examined in connection with all loans issued during the period. Cancelled bonds matured during 1939 were produced for inspection and their aggregate par value found in agreement with cash paid by the City Treasurer.

Interest on coupons which matured during the period was calculated and found to agree in total with interest on bonds paid by the City Treasurer during the year.

Details relative to outstanding bond issues at December 31, 1939 are shown in Exhibit A—Schedule II which is in agreement with the subsidiary bond records maintained by the City Treasurer and the City Auditor.

Loans authorized and issued during the year were sold at a premium of $2,283.50 and cash received from the sale of bonds was checked to the Treasurer's Cash Book and the records of the City Auditor.

Notes Payable $29,380.00

Unmatured notes payable in the above amount were produced for our inspection by the holders, the Trustees of Cemetery Funds. Notes matured and cancelled during the period were examined and checked with the records of the City Auditor.

The Notes Payable account decreased during the year 1939 in the amount of $6,000.00.

EXHIBIT A — PART IV

Trust Funds

Cemetery Trust Funds $747,080.43

The records of the Treasurer of the Trustees of Cemetery Funds were examined and reconciled with the accounts of the City Auditor. All pass books reflecting cash on deposit in Savings Banks were examined and the balances at December 31, 1939 confirmed directly to us by the depositories. All securities in the custody of the Trustees were produced and inspected. The above total of cash and securities was completely verified and the details thereof are set forth in the Balance Sheet, Exhibit A—Part IV and in Schedule A—VII.

Cemetery Trust Funds increased during the year in the amount of $14,421.91.

Library Trust Funds $93,167.35

The Library Trust Funds consisted of cash on deposit in Savings Banks and an Income Account in the amount of $890.37 which was on deposit at the Merchants National Bank and in use as a checking account for the deposit and disbursement of income from trust funds. The latter account was examined and reconciled as at December 31, 1939 with the bank statement, the balance of which was confirmed directly to us by the depository. All savings bank pass books were examined and balances at the close of the period verified independently by confirmation.

Library Trust Funds increased during the year in the amount of $24,923.86. Reference is made to Exhibit A—Part IV and to Schedules A—VIIIa and A—VIIIb for details.

Other Funds $68,365.54

Analysis of the above amount appears in the Balance Sheet, Exhibit A—Part IV. The funds, which are in the custody of the City Treasurer, consist of cash on deposit in savings banks. All balances shown by the pass books as at December 31, 1939 were verified by correspondence with the depositories and were found in agreement with the records of the City Auditor.

Other Funds decreased during the year in the amount of $17,392.86 due to substantial withdrawals from the Rock Rimmon Park Improvement Fund.

Cash Receipts and Disbursements

Analysis of Cash Receipts and Disbursements, as shown in Exhibits D and E are in agreement with the records of the City Auditor and have been checked in detail with the City Treasurer's Reports of Cash Received and Treasury Warrants signed by the City Auditor and approved by the Finance Commission. Treasury Warrants were verified by complete checking with signed and approved payrolls and bill sheets submitted by the various departments during the year, examination of account classifications, and by a test examination of original vendors' invoices covering two months.

Exhibit H is a summary of cash receipts and disbursements for the year prepared from the City Treasurer's Cash Book.

Statement of Budget Accounts

The Appropriation Ledger containing the departmental budget accounts was checked in detail, totalled, and the aggregate of balances found to be in agreement with the controlling accounts in the General Ledger. Cash receipts credited to appropriations were checked and verified. Departmental and municipal transfers and appropriation balances were also verified and found to be supported by proper authorizations.

Appropriations, as shown in Exhibit B, are in agreement with resolutions of the Board of Mayor and Aldermen and balances carried forward were properly authorized.

Estimated Revenue

Estimated Revenue is the term applied to all revenues of the City except taxes, water revenue and funds raised by the sale of bonds or notes. A complete analysis of the account is appended hereto as Exhibit C.

Departmental Accounts Receivable Ledger

The Departmental Accounts Receivable Ledger was checked in detail, totalled and found to be in agreement with the controlling account in the General Ledger kept by the City Auditor.

Departmental Cash Receipts

Cash receipts records maintained by the various departments were examined and checked to the records of the City Treasurer and the City Auditor. Cash balances on hand in the several departments at De-

cember 31, 1939 were verified by reconciliation to the date of examination, inspection of City Treasurer's receipts issued and verification of cash on hand.

Further details relative to the various departmental accounts are available in the Departmental Statements shown in Exhibits G. to Q, inclusive, and in the preceding Balance Sheet comments.

City Clerk's Department

The City Clerk's Cash Book was totalled and found in agreement with the total of cash turned over to the City Treasurer. Receipts from licenses and permits for the year were verified in detail from stubs, duplicate receipts and other supporting data made available to us. Fees, etc., were checked with copies of documents recorded and other original records.

The Automobile Permit Book was totalled for the year and checked with the total cash turned over to the Treasurer and with the records of the City Auditor. A test of the Auto Permit Book was made by comparison with carbon copies of the original permits on file at the office of the Commissioner of Motor Vehicles at Concord. Receipts from the certification of births, marriages and deaths have been recorded in the City Clerk's Cash Book and have been deposited with the City Treasurer.

General Ledger

All entries in the General Ledger were checked from the books of original entry, additions verified and a trial balance abstracted. All entries in the General Journal for the year were completely vouched from resolutions of the Board of Mayor and Aldermen and other supporting data examined.

We acknowledged gratefully the co-operation afforded us and the members of our staff during the progress of the audit by City Officials and other employees of the City.

Respectfully submitted,

HASKELL AND BENNETT,

By PERCY H. BENNETT, *C.P.A.*

City of Manchester

EXHIBIT A

Balance Sheet as at December 31, 1939

PART I — REVENUE ACCOUNTS

Assets

Cash in Banks and On Hand	$418,860.82	
City Clerk's Cash Fund	100.00	
Tax Collector's Fund	200.00	
Total Cash in Banks and Office		$419,160.82
Taxes Receivable		
Taxes of 1934	$4,264.00	
Taxes of 1935	6,718.40	
Taxes of 1936	7,634.88	
Taxes of 1937	9,769.32	
Taxes of 1938	12,969.37	
Taxes of 1939	351,183.14	
Total Taxes Receivable		392,539.11
Tax Titles		25,591.08
Tax Deeds		30,375.81

Liabilities

Current Debt		
Temporary Revenue Loans		$500,000.00
Appropriation Balances		
Highway—New Sidewalks	$193.22	
Carpenter Memorial Library	104.61	
Nat'l Youth Administration	341.03	
Federal Music Project	100.97	
Fire Insurance on Public Buildings	8,000.00	
Water Department	18,304.35	
Total Appropriation Balances		27,044.18

City of Manchester

EXHIBIT A

Balance Sheet as at December 31, 1939

PART I — REVENUE ACCOUNTS — Continued

Departmental Accounts Receivable

Fire Department	$71.50	
Health Department	531.41	
Highway Department	7,395.90	
School Department	184.13	
Pine Grove Cemetery	395.50	
Valley Cemetery	58.00	
Piscataquog Cemetery	15.00	
Total Departmental Accounts Receivable		8,283.18
Accounts Receivable—Water Department —contra		5,545.98
TOTAL ASSETS		$881,495.98

Revenue of 1939 and Prior Years	339,887.04
Revenue of 1940—Sunday Licenses	182.00
Water Revenue—Reserve for Appropriation when collected—contra	5,545.98
Tailings	4,908.47
West High Athletic Fund	578.42
Central High Athletic Fund	3,349.89
TOTAL LIABILITIES	$881,495.98

City of Manchester

EXHIBIT A

Balance Sheet as at December 31, 1939

PART II — NON-REVENUE ACCOUNTS

Assets		Liabilities	
Cash in Banks and On Hand	$36,446.24	*Appropriation Balances*	
Loans Authorized	50,000.00	New Sewers	$20.59
		WPA—New Sewers	3,511.58
		New Sidewalks	105.00
		WPA—New Highways	5,853.39
		WPA—New Sidewalks—Taxable Property	325.87
		Improvements to Schools and Public Buildings	608.44
		WPA—Improvements to Public Buildings	8,180.22
		Building Department—Addition to Police Station	20.37
		General Parks Improvements	1,138.58
		Parks—Improvements at Sheridan-Emmett Park	18.60
		Purchase of New Equipment	1.44
		Fire—Purchase of New Equipment	418.49

		Fire—New Cables and Repairs	4,717.17
		Airport Improvements	255.78
		Golf Course—Purchase of New Equipment	421.49
		Athletic Field—Permanent Improvements	35.47
		School—Improvements to School Yards	18.43
		New Reservoir Construction	697.45
		Valley Cemetery Brook Project	15.23
		School Building Construction	60,082.65
		Total Appropriation Balances	$86,446.24
TOTAL ASSETS	$86,446.24	TOTAL LIABILITIES	$86,446.24

City of Manchester

EXHIBIT A

Balance Sheet as at December 31, 1939

PART III — INDEBTEDNESS

Assets	
Net Bonded Debt—Balancing Account	$3,662,000.00
Notes Payable—Balancing Account	29,380.00

Liabilities	
Bonded Debt—Serial Bonds	
Fire Loans	$63,708.00
Health Loans	776.00
Sewer Loans	1,016,353.78
Highway Loans	976,371.56
Bridge Loans	414,603.00
School Loans	494,040.00
Water Loans	113,000.00
Recreation Loans	87,481.00
World War Memorial Loan	13,500.00
Sidewalk Loans	97,210.00
Departmental Equipment Loan	42,400.00
New Highways, New Sewers, New Sidewalks	65,692.00
Permanent Improvements to Public Buildings	127,114.66

Incinerator Loan		70,000.00
Airport Loan		71,100.00
Cemetery Loan		8,650.00
Total Bonded Debt		$3,662,000.00
Notes Payable		
Improvements—Sheridan-Emmett Park	$5,500.00	
General Parks Improvements	13,000.00	
Departmental Equipment	4,000.00	
Purchase Site of State Armory	6,880.00	
Total Notes Payable		29,380.00
TOTAL ASSETS	$3,691,380.00	TOTAL LIABILITIES $3,691,380.00

City of Manchester

EXHIBIT A

Balance Sheet as at December 31, 1939

PART IV — TRUST FUNDS

Assets

Cemetery Trust Funds		
Cash on Deposit	$420,200.43	
Securities	326,880.00	
Total Cemetery Trust Funds		$747,080.43
Library Trust Funds		
Cash on Deposit		93,167.35
Rock Rimmon Park Improvement Fund		
Cash on Deposit		3,026.40
Fire Damage Replacement Fund		
Cash on Deposit		32,434.62
Nathan P. Hunt Children's Entertainment Fund		
Cash on Deposit		5,837.17
Nathan P. Hunt School Prize and Book Fund		
Cash on Deposit		3,367.82

Liabilities

Cemetery Trust Funds		
Pine Grove Perpetual Care	$588,694.56	
Valley Perpetual Care	84,820.65	
Piscataquog Perpetual Care	15,171.16	
Merrill Perpetual Care	5,847.09	
Amoskeag Perpetual Care	2,319.31	
Stowell Perpetual Care	547.27	
Pine Grove Special (Exhibit A—Sched. 7)	38,208.61	
Valley Special (Exhibit A—Sched. 7)	10,457.71	
Merrill Special (Exhibit A—Sched. 7)	206.98	
Piscataquog Special (Exhibit A—Sched. 7)	131.47	
Gale Fund Income Acc't	675.62	
Total Cemetery Trust Funds		$747,080.43
Library Trust Funds		
Mrs. Georgia B. D. Carpenter Fund	$10,009.46	
F. P. Carpenter Library Fund	25,016.50	
Dean Fund	13,515.51	

Herrick Fund

Cash on Deposit	597.33

C. H. Bartlett Legacy

Cash on Deposit	22,422.52

Clara N. Brown Fund

Cash on Deposit	679.68

Ruth E. Dudley Fund	59.49	
Mary A. Elliott Fund	5,577.05	
Eliza A. Eaton Fund	4,419.91	
Emily A. Smith Fund	5,420.32	
Michael Prout Fund	7,969.49	
Moody Currier Fund	5,000.00	
Edwin Jones Fund	5,044.83	
John Hosley Fund	5,000.00	
John Hosley Income Acc't	2,212.48	
James Liddell Arnott Fund	1,017.86	
Mary M. Tolman Fund	2,014.08	
Income Account	890.37	
Total Library Trust Funds		93,167.35

Other Funds

Rock Rimmon Park Improvement Fund	$3,026.40	
Fire Damage Replacement Fund	32,434.62	
Nathan P. Hunt Children's Entertainment Fund	5,837.17	
Nathan P. Hunt School Prize and Book Fund	3,367.82	
Herrick Fund	597.33	
C. H. Bartlett Legacy	22,422.52	
Clara N. Brown Fund	679.68	
Total Other Funds		68,365.54

TOTAL ASSETS	$908,613.32	TOTAL LIABILITIES	$908,613.32

City of Manchester

EXHIBIT A — SCHEDULE I

STATEMENT OF TEMPORARY LOANS

For the Year Ended December 31, 1939

Date Issued	*Sold To*	*Date Due*	*Interest Rate*	*Amount*
February 8	Arthur Perry and Company	July 19, 1939	.23%	$300,000.00
February 8	Arthur Perry and Company	December 6, 1939	.36%	200,000.00
June 8	Jackson and Curtis	December 13, 1939	.28%*	500,000.00
December 11	First National Bank of Boston	July 11, 1940	.21%	500,000.00
				$1,500,000.00

* Plus $10.00 Premium

SUMMARY

Balance Outstanding January 1, 1939	$500,000.00
Total Loans Issued During the Year	1,500,000.00
Total	$2,000,000.00
DEDUCT:—Loans Paid During the Year	1,500,000.00
Balance Outstanding December 31, 1939	$500,000.00

City of Manchester

EXHIBIT A — SCHEDULE II

DETAILS OF MUNICIPAL INDEBTEDNESS

December 31, 1939

Date of Issue	PURPOSE OF LOAN	Maturity Dates	Rate	Original Amount	Present Amount
Aug. 1, 1920	New School	Aug. 1, 1940	5%	$350,000.00	$17,500.00
Jan. 1, 1921	New School and Equipment	Jan. 1, 1940/41	5%	300,000.00	30,000.00
April 1, 1921	Weston School and Equipment	April 1, 1940/41	5%	63,000.00	6,000.00
May 1, 1921	New Schools and Equipment	May 1, 1940/41	5%	300,000.00	30,000.00
July 1, 1921	New Sewers	July 1, 1940/41	5%	50,000.00	4,000.00
Oct. 1, 1921	New Schools and Equipment	Oct. 1, 1940/41	5%	300,000.00	30,000.00
Oct. 1, 1921	Kelley Street Sewers	Oct. 1, 1940/41	4%	100,000.00	10,000.00
Jan. 1, 1922	Repairs to Spring Street School	Jan. 1, 1940/42	4½%	20,000.00	3,000.00
Mar. 1, 1922	New Schools and Equipment	Mar. 1, 1940/42	4%	600,000.00	90,000.00
July 1, 1922	New Sewers	July 1, 1940/42	4%	300,000.00	45,000.00
Sept. 1, 1922	New Schools	Sept. 1, 1940/42	4%	300,000.00	45,000.00
Oct. 1, 1922	Motor Fire Apparatus	Oct. 1, 1940/42	4%	60,000.00	9,000.00
Dec. 1, 1922	New Schools	Dec. 1, 1940/42	4%	300,000.00	45,000.00
Feb. 1, 1923	New Sewers	Feb. 1, 1940/43	4%	100,000.00	20,000.00
April 1, 1923	New Sewers	April 1, 1940/43	4%	100,000.00	20,000.00
May 1, 1923	Queen City Bridge	May 1, 1940/43	4%	900,000.00	180,000.00
July 1, 1923	New Sewers	July 1, 1940/43	4%	50,000.00	10,000.00
July 1, 1923	New Sewers	July 1, 1940/43	4%	40,000.00	8,000.00
Oct. 1, 1923	Motor Fire Apparatus	Oct. 1, 1940/43	4%	60,000.00	12,000.00
Dec. 1, 1923	New Schools	Dec. 1, 1940/43	4%	100,000.00	20,000.00
Aug. 1, 1924	New Sewers	Aug. 1, 1940/44	4%	30,000.00	5,000.00
Dec. 1, 1924	Addition to Youngsville School	Dec. 1, 1940/44	4%	35,000.00	5,000.00
June 1, 1925	New Sewers	June 1, 1940/45	4%	200,000.00	60,000.00

Sept. 1, 1925	Enlarging and Improving Water Works	Sept. 1, 1940/45	4%	150,000.00	38,000.00
June 1, 1926	New Sewers	June 1, 1940/46	4%	100,000.00	35,000.00
May 1, 1927	New Highways	May 1, 1940/42	4%	100,000.00	18,000.00
June 1, 1927	New Sewers	June 1, 1940/47	4%	50,000.00	16,000.00
Aug. 1, 1927	New Highways	Aug. 1, 1940/42	4%	100,000.00	18,000.00
Aug. 1, 1927	New Sewers	Aug. 1, 1940/47	4%	25,000.00	8,000.00
Feb. 1, 1928	Cemetery Brook Culvert—New Sewers	Feb. 1, 1940/48	4%	55,000.00	22,000.00
May 1, 1928	Lake Road Construction	May 1, 1940/48	4%	50,000.00	18,000.00
July 1, 1928	Permanent Streets—Sewers	July 1, 1940/48	4%	150,000.00	62,000.00
July 1, 1928	Building and Equipment—Schools	July 1, 1940/48	4%	24,000.00	9,000.00
July 1, 1928	World War Memorial	July 1, 1940/48	4%	34,500.00	13,500.00
July 1, 1929	Streets—Sewers	July 1, 1940/49	4½%	175,000.00	85,000.00
Sept. 1, 1929	Motor Driven Fire Apparatus	Sept. 1, 1940/49	4½%	23,000.00	10,000.00
Sept. 1, 1929	New Sewers	Sept. 1, 1940/49	4½%	50,000.00	20,000.00
Sept. 1, 1930	Permanent Improvements	Sept. 1, 1940/50	4%	425,000.00	220,000.00
Oct. 1, 1931	Permanent Improvements	Oct. 1, 1940/51	4%	300,000.00	180,000.00
April 1, 1932	Permanent Improvements	April 1, 1940/52	4½%	100,000.00	65,000.00
July 1, 1933	Permanent Improvements	July 1, 1940/43	4½%	100,000.00	40,000.00
Nov. 1, 1933	Water—New Reservoir	Nov. 1, 1940/43	4%	150,000.00	60,000.00
Sept. 1, 1934	Permanent Improvements	Sept. 1, 1940/54	3½%	50,000.00	35,000.00
June 1, 1935	Highways—Departmental Equipment	June 1, 1940	3%	100,000.00	20,000.00
June 1, 1935	New Sewers, Highways and Sidewalks	June 1, 1940/55	3%	50,000.00	38,000.00
Sept. 1, 1935	Permanent Improvements	Sept. 1, 1940/55	3%	65,000.00	49,000.00
Sept. 1, 1935	Permanent Improvements	Sept. 1, 1940/55	3%	60,000.00	48,000.00
Dec. 1, 1935	New Sewers	Dec. 1, 1940/55	3%	100,000.00	80,000.00
July 1, 1936	Municipal Improvements	July 1, 1940/56	3%	120,000.00	102,000.00
Aug. 1, 1936	Notre Dame Bridge	Aug. 1, 1940/56	3%	250,000.00	211,000.00
Sept. 1, 1936	Incinerator	Sept. 1, 1940/56	3%	85,000.00	70,000.00
Mar. 1, 1937	Improvements of Airport	Mar. 1, 1940/57	3%	60,000.00	54,000.00
Mar. 1, 1937	New Sewers	Mar. 1, 1940/57	3%	100,000.00	90,000.00
May 1, 1937	New Sewers	May 1, 1940/57	3%	80,000.00	72,000.00
July 1, 1937	Municipal Improvements	July 1, 1940/47	3%	130,000.00	104,000.00

City of Manchester

EXHIBIT A — SCHEDULE II

DETAILS OF MUNICIPAL INDEBTEDNESS

December 31, 1939 — *Concluded*

Date of Issue	PURPOSE OF LOAN	Maturity Dates	Rate	Original Amount	Present Amount
July 1, 1937	Municipal Improvements	July 1, 1940/57	3%	45,000.00	39,000.00
July 1, 1938	Municipal Improvements	July 1, 1940/58	2½%	200,000.00	190,000.00
July 1, 1938	Resurfacing Highways	July 1, 1940/48	2½%	75,000.00	67,000.00
July 1, 1938	New Highways	July 1, 1940/58	2½%	50,000.00	47,000.00
Aug. 1, 1938	Municipal Improvements	Aug. 1, 1940/58	2½%	125,000.00	118,000.00
Oct. 1, 1938	New Sewers and Highways	Oct. 1, 1940/58	2½%	25,000.00	23,000.00
Jan. 1, 1939	School Building Construction—Webster School	Jan. 1, 1940/59	3%	138,000.00	138,000.00
April 1, 1939	Municipal Improvements	April 1, 1940/59	2%	200,000.00	200,000.00
July 1, 1939	Municipal Improvements and Equipment	July 1, 1940/49	1½%	100,000.00	100,000.00
Sept. 1, 1939	Municipal Improvements and Equipment	Sept. 1, 1940/59	2%	125,000.00	125,000.00
	TOTAL MUNICIPAL BONDED INDEBTEDNESS				$3,662,000.00

SUMMARY

Total Municipal Bonded Debt January 1, 1939	$3,605,000.00
ADD:—Loans Issued During the Year	563,000.00
	$4,168,000.00
DEDUCT:—Loans Paid During the Year	506,000.00
TOTAL MUNICIPAL BONDED DEBT—DECEMEBER 31, 1939	$3,662,000.00

City of Manchester

EXHIBIT A — SCHEDULE II

DETAILS OF MUNICIPAL INDEBTEDNESS

December 31, 1939

NOTES PAYABLE

Date of Issue	PURPOSE OF LOAN	Maturity Dates	Rate	Original Amount	Present Amount
Dec. 1, 1935	General Parks Improvements	Dec. 1, 1940/45	3%	$10,000.00	$6,000.00
July 1, 1936	Departmental Equipment	July 1, 1940/43	3%	7,000.00	4,000.00
Sept. 1, 1936	General Parks Improvement	Sept. 1, 1940/46	3%	10,000.00	7,000.00
June 1, 1937	Parks Improvements	June 1, 1940/45	3%	7,500.00	5,500.00
May 2, 1938	Land—State Armory	May 1, 1940/43	3%	8,880.00	6,880.00
	TOTAL NOTES PAYABLE				$29,380.00

SUMMARY

Total Notes Payable—January 1, 1939	$35,380.00
DEDUCT:—Notes Paid During the Year	6,000.00
TOTAL NOTES PAYABLE—DECEMBER 31, 1939	$29,380.00

City of Manchester

EXHIBIT A — SCHEDULE III

STATEMENT OF LOANS AUTHORIZED AND ISSUED

During the Year Ended December 31, 1939

Date of Issue	Purpose of Loan	Maturity Dates	Rate of Interest	Amount Authorized	Amount Issued	Sold At	Cash Received
Jan. 1, 1939	New School Construction*	Jan. 1, 1940/59	3%		$138,000.00	100.00	$138,000.00
April 1, 1939	Municipal Improvements	April 1, 1940/59	2%	$200,000.00	200,000.00	100.611	201,222.00
July 1, 1939	Highway Resurfacing and Equipment	July 1, 1940/49	1½%	100,000.00	100,000.00	100.699	100,699.00
Sept. 1, 1939	Municipal Improvements	Sept. 1, 1940/59	2%	125,000.00	125,000.00	100.29	125,362.50
Oct. 1, 1939	Municipal Improvements	Oct. 1, 1940/49	1½%	50,000.00			
				$475,000.00	$563,000.00		$565,283.50

* Authorized in 1938 and sold to the Trustees of Cemetery Funds at par

City of Manchester

EXHIBIT A — SCHEDULE IV

STATEMENT OF REVENUE OF 1939 AND PRIOR YEARS

Balance January 1, 1939		$316,463.64
Additions		
Additional Warants—Prior Years	$14,493.44	
Voluntary Taxes—Prior Years	1,822.00	
Adjustment of Prior Years' Taxes	9.97	
Charities Refunds	47.52	
Insurance Refund	7.72	
Gasoline Tax Refund	4.00	
1938 School Rentals	120.00	
Fire Loss Adjustment	99.20	
1938 Highway Charge to Fire Department Bond Issue	298.67	
Transferred from Revenue of 1939	6,913.86	
Total Additions		23,816.38
Total Additions and Balance		$340,280.02
Deductions		
Tax Deeds Charged Off	$80.24	
Adjustment of Tax Titles and Deeds	10.13	
Refund Single Grave Sold	8.00	
Poll Tax Refund—Prior Year	2.30	
Collections of Prior Years' Highway Accounts Receivable	202.31	
1938 Highway Account Receivable Abated	90.00	
Total Deductions		392.98
BALANCE PER EXHIBIT A—December 31, 1939		$339,887.04

City of Manchester

EXHIBIT A — —SCHEDULE V

STATEMENT OF REVENUE OF 1939

Property Tax Warrant		$3,447,052.81	
Poll Tax Warrant		88,128.00	
Additional Tax Warrants Issued		9,676.80	
Amount Raised from Estimated Revenue		363,521.71	
Unexpended Appropriation Balances		44,148.57	
Uncollected Departmental Accounts Receivable		58.73	
Fire Loss Adjustment		153.69	
Total			$3,952,740.31
Deductions			
Appropriations for 1939		$2,998,286.40	
Additional Appropriations			
Emergency Relief Gardens	$1,200.00		
Federal Music Project	1,000.00		
National Youth Administration	2,000.00		
Highway Department—New Sidewalks	15,000.00		
Parks and Playgrounds	2,250.00		
Charities Department	86,000.00		
Total Additional Appropriations		107,450.00	
Other Deductions			
Appropriation Overdrafts	$3,623.91		
School Per Capita Tax	18,282.00		
County Tax	818,182.14		
Adjustment—Tax Refunded	2.00		
Total Other Deductions		840,090.05	
Total Deductions			3,945,826.45
BALANCE TRANSFERRED TO REVENUE OF PRIOR YEARS			$6,913.86

City of Manchester

EXHIBIT A — SCHEDULE VI

CEMETERY TRUST FUNDS

Income Account—For the Year Ended December 31, 1939

	Pine Grove Cemetery	Valley Cemetery	Piscataquog Cemetery	Merrill Cemetery	Amoskeag Cemetery	Special Funds	Stowell Cemetery
Balances—January 1, 1939	$60,689.37	$18,542.72	$5,280.75	$1,979.42	$131.64	$7,527.50	$46.69
Add							
Interest on Bonds	8,877.50	1,095.00					
Interest on Serial Notes	1,016.40						
Interest from Savings Banks	9,351.76	1,752.09	452.09	175.54	56.17	1,375.40	16.58
Interest from Lots Sold	116.58						
Totals	$80,051.61	$21,389.81	$5,732.84	$2,154.96	$187.81	$8,902.90	$63.27
Expenditures							
Perpetual Care	$12,641.00	$1,655.50	$258.00	$117.00	$55.00		$16.00
Semi-Perpetual Care	778.40						
Care of Single Graves	464.70						
Special Care		6.00	10.00			$799.00	
Appropriations for Improvements	5,000.00						
Salary of Treasurer	600.00						
Safety Deposit Box Rental	16.50	11.00					
Filling Vases		40.00					
Care of Stark Lot						40.00	
Accrued Interest on Bonds Purchased	782.00						
Miscellaneous	2,211.61	853.37					
Totals	$22,494.21	$2,565.87	$268.00	$117.00	$55.00	$839.00	$16.00
BALANCES—Dec. 31, 1939	$57,557.40	$18,823.94	$5,464.84	$2,037.96	$132.81	$8,063.90	$47.27

City of Manchester

EXHIBIT A — SCHEDULE VII

STATEMENT OF CEMETERY TRUST FUNDS

In Custody of the City Treasurer December, 31, 1939

PINE GROVE CEMETERY

Par Value	Description	Rate	Maturity	Serial Numbers	Amount
5 M	City of Manchester—School Bonds	4%	Dec. 1, 1940/44	Nos. 31-35 Inclusive	$5,000.00
18 M	City of Manchester—Highway Bonds	4%	May 1, 1940/48	Nos. 33-50 Inclusive	18,000.00
13 M	City of Manchetser—Water Bonds	4%	Sept. 1, 1940/41	Nos. 113-125 Inclusive	13,000.00
20 M	City of Manchester—Sewer Bonds	4½%	Sept. 1, 1940/49	Nos. 31-50 Inclusive	20,000.00
6 M	City of Manchester—School Bonds	5%	April 1, 1940/41	Nos. 58-63 Inclusive	6,000.00
9 M	City of Manchester—Fire Department Bonds	4%	Oct. 1, 1940/42	Nos. 52-60 Inclusive	9,000.00
65 M	City of Manchester—Permanent Improvements	4½%	April 1, 1940/52	Nos. 36-100 Inclusive	65,000.00
138 M	City of Manchester—School Bonds	3%	Jan. 1, 1940/59	Nos. 1-138 Inclusive	138,000.00
6 M	City of Manchester—Serial Notes	3%	Dec. 1, 1940/45	Nos. 5-10 Inclusive	6,000.00
4 M	City of Manchester—Serial Notes	3%	July 1, 1940/43	Nos. 4-7 Inclusive	4,000.00
7 M	City of Manchester—Serial Notes	3%	Sept. 1, 1940/46	Nos. 4-10 Inclusive	7,000.00
5.5 M	City of Manchester—Serial Notes	3%	June 1, 1940/45	Nos. 3-8 Inclusive	5,500.00
6.88 M	City of Manchester—Serial Notes	3%	May 1, 1940/43	Nos. 2-5 Inclusive	6,880.00
	TOTAL SECURITIES				$303,380.00

Cash on Deposit

Depository	Book Number	Amount	
Hillsborough County Savings Bank	16073	$19,633.63	
Hillsborough County Savings Bank	20250	38,831.28	
Amoskeag Savings Bank	151323	62,287.91	
Manchester Savings Bank	50420	77,597.42	
Merrimack River Savings Bank	57755	1,988.50	
Mechanics Savings Bank	3413	38,672.05	
Mechanics Savings Bank	4522	15,936.92	
Mechanics Savings Bank	4407	10,566.50	
Mechanics Savings Bank	17935	760.00	
Merchants National Bank	271	19,040.35	
TOTAL CASH ON DEPOSIT			285,314.56
TOTAL PINE GROVE CEMETERY FUNDS			$588,694.56

City of Manchester

EXHIBIT A — SCHEDULE VII

STATEMENT OF CEMETERY TRUST FUNDS

In Custody of the City Treasurer Dec. 31, 1939—*Continued*

VALLEY CEMETERY

Par Value	Description	Rate	Maturity	Serial Numbers	Amount
13.5 M	City of Manchester—War Memorial Bonds	4%	July 1, 1940/48	Nos. 23-40 Inclusive	$13,500.00
10 M	City of Manchester—Fire Department Bonds	4½%	Sept. 1, 1940/49	Nos. 14-23 Inclusive	10,000.00
	TOTAL SECURITIES				$23,500.00

Cash on Deposit

Depository	Book Number	Amount	
Hillsborough County Savings Bank	16072	$15,941.50	
Amoskeag Savings Bank	68808	16,500.96	
Manchester Savings Bank	154499	20,938.86	
Mechanics Savings Bank	5569	7,939.33	
TOTAL CASH ON DEPOSIT			61,320.65
TOTAL VALLEY CEMETERY FUNDS			$84,820.65

MERRILL CEMETERY

Cash on Deposit

Depository	Book Number	Amount	
Amoskeag Savings Bank	69517	$5,847.09	
TOTAL MERRILL CEMETERY FUNDS			$5,847.09

City of Manchester

EXHIBIT A — SCHEDULE VII

STATEMENT OF CEMETERY TRUST FUNDS

In Custody of the City Treasurer Dec. 31, 1939—*Continued*

PISCATAQUOG CEMETERY

Cash on Deposit

Depository	Book Number	Amount	
Amoskeag Savings Bank	126851	$2,521.18	
Amoskeag Savings Bank	126852	92.45	
Amoskeag Savings Bank	126853	1,681.87	
Amoskeag Savings Bank	126854	10,875.66	
TOTAL PISCATAQUOG CEMETERY FUNDS			$15,171.16

AMOSKEAG CEMETERY

Cash on Deposit

Depository	Book Number	Amount	
Amoskeag Savings Bank	151322	$2,319.31	
TOTAL AMOSKEAG CEMETERY FUNDS			$2,319.31

STOWELL CEMETERY

Cash on Deposit

Depository	Book Number	Amount	
Manchester Savings Bank	145818	$547.27	
TOTAL STOWELL CEMETERY FUNDS			$547.27

City of Manchester

EXHIBIT A — SCHEDULE VII

SCHEDULE OF CEMETERY TRUST FUNDS

In Custody of the City Treasurer Dec. 31, 1939—*Continued*

SPECIAL CEMETERY TRUST FUNDS

Pine Grove Cemetery

Fund	Savings Bank	Book Number	Amount
Edith F. Stark	Amoskeag	122381	$1,624.63
Mrs. Charles D. Welch	Amoskeag	154127	232.17
George F. Sargent	Amoskeag	152887	444.79
Emily Theuner	Amoskeag	157155	57.16
Charles W. Powell	Amoskeag	160833	116.16
Maria F. Laport	Amoskeag	161396	114.89
Hattie C. Curtis	Amoskeag	164246	109.78
Frank W. Avery	Amoskeag	168482	107.75
Clara E. Colby	Amoskeag	172472	107.00
Leland and Waldron	Amoskeag	174597	209.61
L. V. Heath	Amoskeag	183244	164.55
Medora W. Elliott	Amoskeag	188141	520.17
John Rustler	Amoskeag	190698	102.52
Ralph I. Bean	Amoskeag	193305	212.76
Julia M. Opelt	Amoskeag	197006	101.46
William C. Spear	Amoskeag	197051	2,859.55
Edith Canney	Amoskeag	199163	158.80
Elwin C. Foster	Amoskeag	199411	206.92
Earl Payne	Amoskeag	201424	100.82
Hattie L. Slack	Amoskeag	206343	152.74
Mrs. F. L. Reischer	Amoskeag	206906	100.17
Ida M. Knox	Amoskeag	206907	152.33
Addie C. Rowe	Amoskeag	210216	154.18
Grace A. Phillips	Amoskeag	210630	153.79
Theda F. Otis	Amoskeag	211899	152.57
Josephine O. Abbott	Amoskeag	211898	102.36
Marcia M. Badger	Amoskeag	216606	101.79
Robert Brimner, Jr.	Amoskeag	214586	102.34
Ella M. Field	Amoskeag	216004	201.63
Walker-Ward	Amoskeag	217948	503.91
Gordon F. Palmer	Amoskeag	219177	845.67
Karl Klein	Amoskeag	222208	100.25
Annie L. Avery	Amoskeag	222693	150.00
Rufus H. Pike	Amoskeag	223501	200.00
Oliver Gould	Manchester	94650	500.00
May F. Nichols	Manchester	113370	796.52

City of Manchester

EXHIBIT A — SCHEDULE VII

SCHEDULE OF CEMETERY TRUST FUNDS

In Custody of the City Treasurer Dec. 31, 1939—*Continued*

SPECIAL CEMETERY TRUST FUNDS

Pine Grove Cemetery

Fund	Savings Bank	Book Number	Amount
Barton and Hill	Manchester	115154	2,233.26
Lucy E. Hodge	Manchester	115190	307.26
Eleanor J. Annis	Manchester	134034	116.31
Robert Laing	Manchester	137449	263.55
Nathaniel Clark	Manchester	143971	177.60
James H. Mendell	Manchester	147048	255.88
Clark and Prescott	Manchester	148483	174.43
George N. Baker	Manchester	152110	105.85
Augusta Dehmelt	Manchester	174113	102.09
Frederick Knowlton	Manchester	173418	306.32
Albert J. Knight	Manchester	174641	151.97
Catherine Plumpton	Manchester	174931	151.57
George W. Weeks	Manchester	153173	203.66
Anna C. Reischer	Manchester	153969	221.78
Clara E. Whittemore	Manchester	156405	541.75
Horace P. Simpson	Manchester	159383	158.75
Benjamin F. Greer	Manchester	159813	105.15
Gray and Greer	Manchester	159812	105.15
Stratton and Rollins	Manchester	162820	131.50
Mary L. Varney	Manchester	164851	101.10
Eliza A. Clark	Manchester	165344	555.17
McKinnon-Powers	Manchester	165161	100.80
T. Kittredge Hall	Manchester	165812	159.29
R. A. Wheeler	Manchester	165813	100.89
Joseph L. Stevens	Manchester	167988	100.93
Jennie M. Corey	Manchester	168006	2,760.14
Rev. John Kamm	Manchester	169614	100.42
Corydon L. Manter	Manchester	171910	153.79
Mary E. Coburn	Manchester	171981	204.84
Maude E. Caron	Manchester	171998	153.40
Fannie L. Roper	Manchester	172026	153.40
Slack and Tasker	Manchester	175757	152.30
Peter Redmon	Manchester	175845	152.30
Jennie F. Stratton	Manchester	176409	100.52
William P. Emerson	Manchester	177744	150.38
Eunice J. Willand	Manchester	177949	150.00

City of Manchester

EXHIBIT A — SCHEDULE VII

SCHEDULE OF CEMETERY TRUST FUNDS

In Custody of the City Treasurer Dec. 31, 1939—*Continued*

SPECIAL CEMETERY TRUST FUNDS

Pine Grove Cemetery

Fund	Savings Bank	Book Number	Amount
Halbert N. Bond	Manchester	178217	1,700.00
Emily E. Kelley	Mechanics	7815	2,635.10
Elizabeth Alexander	Mechanics	13382	121.54
Silas C. Stetson	Mechanics	13511	194.95
Orra V. Chace	Mechanics	13606	565.93
Frank M. Randall	Mechanics	13707	120.12
Rachel B. Ried	Mechanics	13831	628.59
Frank Murray	Mechanics	14204	116.79
Tillie F. Robinson	Mechanics	14232	111.11
John C. Peterson	Mechanics	14390	111.92
Emma M. Blakely	Mechanics	14627	107.77
Charles E. Chapman	Mechanics	14932	172.41
Bertha A. Morton	Mechanics	15025	167.38
James C. Stockdale	Mechanics	15032	107.34
Mary I. Dixon	Mechanics	15548	55.54
Frank W. Dunsmoor	Mechanics	16021	223.57
Thomas Walker, Jr.	Mechanics	17591	152.30
Maggie Barney	Mechanics	16796	154.29
William G. Garmon	Mechanics	17717	101.00
Abraham L. Garmon	Mechanics	17718	101.00
T. Pauline Koehler	Mechanics	17830	150.13
Albertine M. Beeman	Mechanics	17842	150.13
Clarence M. Woodbury	Hillsborough County	20357	130.74
James R. Straw	Hillsborough County	20719	229.80
Ellen Washburn	Hillsborough County	22138	102.48
Myra C. Corey	Hillsborough County	22278	120.23
Nathan P. Hunt	Hillsborough County	26962	219.72
Tillie Gowitzke	Hillsborough County	30466	101.23
Josephine A. Dolbert	Hillsborough County	31771	104.68
Nellie H. Brown	Hillsborough County	31770	261.82
Levi E. Payne	Hillsborough County	33758	102.28
John H. Andrews and Joseph Herrmann	Hillsborough County	31790	2,751.33
Frederick H. Salls	Hillsborough County	33196	104.18
Fred H. Cate	Hillsborough County	35289	101.75
S. P. Cannon	Merrimack River	77886	83.46

City of Manchester

EXHIBIT A — SCHEDULE VII

SCHEDULE OF CEMETERY TRUST FUNDS

In Custody of the City Treasurer Dec. 31, 1939—*Continued*

SPECIAL CEMETERY TRUST FUNDS

Pine Grove Cemetery

Fund	Savings Bank	Book Number	Amount
S. P. Cannon	Amoskeag	185388	173.88
Charles H. Robie	Merrimack River	80024	57.53
Charles H. Robie	Amoskeag	185389	121.66
Rogler and Grimmler	Merrimack River	81685	57.53
Rogler and Grimmler	Amoskeag	185390	118.25
George E. Rogers	Merrimack River	82544	58.03
George E. Rogers	Amoskeag	185391	119.39
Cora A. Gile	Merrimack River	83808	58.04
Cora A. Gile	Amoskeag	185387	119.44
William W. Ingham	Merrimack River	77516	279.08
William W. Ingham	Mechanics	15589	578.24
Flora A. Cleworth	Merrimack River	78273	59.69
Flora A. Cleworth	Mechanics	15585	124.89
Fannie L. Roper	Merrimack River	85642	57.34
Fannie L. Roper	Mechanics	15588	119.28
Lovisa E. Gove	Merrimack River	88421	74.02
Lovisa E. Gove	Mechanics	15587	153.12
Estelle J. Stevens	Merrimack River	89127	36.27
Estelle J. Stevens	Mechanics	15586	77.08
Herbert S. Clough	Merrimack River	92093	69.99
Herbert S. Clough	Mechanics	15590	148.01

TOTAL PINE PROVE CEMETERY SPECIAL FUNDS $38,208.61

Valley Cemetery

Fund	Savings Bank	Book Number	Amount
Sawyer and Breen	Amoskeag	154784	$123.19
Emma T. Parker	Amoskeag	173017	313.00
M. G. J. Tewksbury	Amoskeag	177022	180.75
Hannah A. Currier	Merrimack River	42740	288.74
Hannah A. Currier	Amoskeag	185386	626.32
E. W. Harrington	Manchester	108743	3,929.13
Elizabeth Holden Healy	Manchester	147047	108.01
Frederick Smyth	Manchester	172374	4,264.72

City of Manchester

EXHIBIT A — SCHEDULE VII

SCHEDULE OF CEMETERY TRUST FUNDS

In Custody of the City Treasurer Dec. 31, 1939—*Concluded*

SPECIAL CEMETERY TRUST FUNDS

Valley Cemetery

Fund	Savings Bank	Book Number	Amount
James Cossar	Manchester	172375	203.77
Nathan P. Hunt	Hillsborough County	26962	218.49
Carl L. Caton	Mechanics	17499	201.59
TOTAL VALLEY CEMETERY SPECIAL FUNDS			$10,457.71

Merrill Cemetery

Cleaves N. Harvey	Manchester	149756	$206.98

Piscataquog Cemetery

Caroline Rundlett	Manchester	168609	$131.47

Special

Gale Fund	Amoskeag	34108	$675.62

Summary of Special Trust Funds

Pine Grove Cemetery	$38,208.61
Valley Cemetery	10,457.71
Merrill Cemetery	206.98
Piscataquog Cemetery	131.47
Gale Fund	675.62
TOTAL SPECIAL CEMETERY TRUST FUNDS	$49,680.39

Summary of Cemetery Trust Funds

Pine Grove Cemetery	$588,694.56
Valley Cemetery	84,820.65
Merrill Cemetery	5,847.09
Piscataquog Cemetery	15,171.16
Amoskeag Cemetery	2,319.31
Stowell Cemetery	547.27
Special Trust Funds	49,680.39
TOTAL	$747,080.43

City of Manchester

EXHIBIT A — SCHEDULE VIIIa

LIBRARY TRUST FUNDS

In Custody of Treasurer of Library Trustees

	Book Number	Balance Jan. 1, 1939	Deposits and Income	Withdrawals	Balance Dec. 31, 1939
Dean Fund					
Amoskeag Savings Bank	94654	$2,866.76	$85.19	$217.19	$2,734.76
Manchester Savings Bank	16445	2,980.95	95.18	.....	3,076.13
Manchester Savings Bank	75958	2,249.59	67.99	.....	2,317.58
Mechanics Savings Bank	6421	2,298.50	68.93	70.33	2,297.10
Mechanics Savings Bank	15592	2,196.59	66.38	162.11	2,100.86
Merrimack River Savings Bank	39195	989.08	.....	.....	989.08
Total		$13,581.47	$383.67	$449.63	$13,515.51
Eaton Fund					
Hillsborough County Savings Bank	106	$2,208.81	$66.95		$2,275.76
Mechanics Savings Bank	15593	1,530.40	45.99	$108.38	1,468.01
Merrimack River Savings Bank	39196	676.14			676.14
Total		$4,415.35	$112.94	$108.38	$4,419.91

City of Manchester

EXHIBIT A — SCHEDULE VIIIa

LIBRARY TRUST FUNDS

In Custody of Treasurer of Library Trustees—*Continued*

	Book Number	Balance Jan. 1, 1939	Deposits and Income	Withdrawals	Balance Dec. 31, 1939
Michael Prout Fund					
Amoskeag Savings Bank	106269	$3,470.18	$106.76	.....	$3,576.94
Manchester Savings Bank	100664	3,193.75	96.59	$82.22	3,208.12
Mechanics Savings Bank	7329	1,344.76	40.12	200.45	1,184.43
Total		$8,008.69	$243.47	$282.67	$7,969.49
Elliott Fund					
Hillsborough County Savings Bank	104	$895.36	$26.85	.....	$922.21
Mechanics Savings Bank	6423	4,675.00	142.57	$162.73	4,654.84
Total		$5,570.36	$169.42	$162.73	$5,577.05
Hosley Fund Income Account					
Amoskeag Savings Bank	147827	$2,179.53	$66.45	$33.50	$2,212.48
Jones Fund					
Mechanics Savings Bank	11689	$5,022.02	$152.03	$129.22	$5,044.83
Emily A. Smith Fund					
Mechanics Savings Bank	7189	$5,363.20	$163.24	$106.12	$5,420.32

City of Manchester

EXHIBIT A — SCHEDULE VIIIa

LIBRARY TRUST FUNDS

In Custody of Treasurer of Library Trustees—*Concluded*

	Book Number	Balance Jan. 1, 1939	Deposits and Income	Withdrawals	Balance Dec. 31, 1939
James Liddell Arnott Fund					
Manchester Savings Bank	159856	$1,013.91	$30.89	$26.94	$1,017.86
Mrs. Georgia B. D. Carpenter Fund					
Manchester Savings Bank	165491	$10,075.99	$306.87	$373.40	$10,009.46
Frank P. Carpenter Fund					
Amoskeag Savings Bank	222579		$5,000.00		$5,000.00
Hillsborough County Savings Bank	36449		5,037.50	$21.00	5,016.50
Manchester Savings Bank	177951		5,000.00		5,000.00
Mechanics Savings Bank	17839		10,075.00	75.00	10,000.00
Total			$25,112.50	$96.00	$25,016.50
Ruth C. Dudley Fund					
Amoskeag Savings Bank	197296	$57.61	$1.88		$59.49
Mary M. Tolman Fund					
Mechanics Savings Bank	17060	$2,064.99	$62.30	$113.21	$2,014.08
Income Account					
Merchants National Bank		$890.37			$890.37
TOTAL IN CUSTODY OF TREASURER OF LIBRARY TRUSTEES					$83,167.35

City of Manchester

EXHIBIT A — SCHEDULE VIIIb

LIBRARY TRUST FUNDS

In Custody of City Treasurer

Cash on Deposit	Book Number	Balance Jan. 1, 1939	Deposits and Income	Withdrawals	Balance Dec. 31, 1939
Moody Currier Fund					
Amoskeag Savings Bank	123865	$5,000.00	$153.04	$153.04	$5,000.00
John Hosley Fund					
Mechanics Savings Bank	12466	5,000.00	151.89	151.89	5,000.00
Oliver Gould Fund					
Manchester Savings Bank	94650	.....	3.30	3.30	.....
TOTAL IN CUSTODY OF CITY TREASURER		$10,000.00	$308.23	$308.23	$10,000.00

SUMMARY OF LIBRARY TRUST FUNDS

Total in Custody of Library Trustees—Schedule VIIIa	$83,167.35
Total in Custody of City Treasurer—Schedule VIIIb	10,000.00
TOTAL LIBRARY TRUST FUNDS TO EXHIBIT A — IV	$93,167.35

City of Manchester

EXHIBIT B

STATEMENT OF BUDGET ACCOUNTS

For the Year Ended December 31, 1939

Part I — *Revenue Appropriations*

	Balances and Appropriations	Transfers and Cash Receipts	Total	Expenses and Transfers	Unexpended Balances
General Government					
Mayor	$5,400.00	$47.69	$5,447.69	$5,447.69	.....
Mayor's Incidentals	600.00	.....	600.00	600.00	.....
Aldermen	2,800.00	.....	2,800.00	2,800.00	.....
Auditor	4,600.00	.45	4,600.45	4,600.45	.....
Treasurer	6,180.00	.....	6,180.00	6,180.00	.....
Tax Collector	20,000.00	3.49	20,003.49	20,003.49	.....
Custodian of Tax Deeded Property	1,500.00	.....	1,500.00	1,500.00	.....
Assessors	16,700.00	.....	16,700.00	16,700.00	.....
Finance Commission	1,000.00	.....	1,000.00	1,000.00	.....
Law	1,700.00	.....	1,700.00	1,700.00	.....
City Clerk	9,000.00	89.88	9,089.88	9,089.88	.....
Building Department	47,000.00	37.80	47,037.80	47,037.80	.....
Elections	5,500.00	.....	5,500.00	5,500.00	.....
Board of Registrars	4,000.00	16.92	4,016.92	4,016.92	.....
City Hall	7,300.00	240.75	7,540.75	7,540.75	.....
Old Court House	1,730.00	355.63	2,085.63	2,085.63	.....
Public Comfort Station	5,470.00	.....	5,470.00	5,470.00	.....
Protection of Persons and Property					
Police Department	255,000.00	113.82	255,113.82	255,113.82	.....
Municipal Court	6,700.00	.....	6,700.00	6,700.00	.....
Fire Department	272,000.00	339.73	272,339.73	272,339.73	.....
Sealer of Weights and Measures	2,500.00	.....	2,500.00	2,500.00	.....
Health and Sanitation					
Health Department	59,500.00	31.86	59,531.86	59,531.86	.....
City Physician	1,600.00	.....	1,600.00	1,600.00	.....
Vital Statistics	1,000.00	.....	1,000.00	1,000.00	.....
Board of Examiners of Plumbers	100.00	.....	100.00	100.00	.....

City of Manchester

EXHIBIT B

STATEMENT OF BUDGET ACCOUNTS

For the Year Ended December 31, 1939

Part I — *Revenue Appropriations — Continued*

	Balances and Appropriations	Transfers and Cash Receipts	Total	Expenses and Transfers	Unexpended Balances
Highways					
Highway Department	300,000.00	319,796.93	619,796.93	619,796.93	.....
Street Lighting	95,500.00	.....	95,500.00	95,500.00	.....
Highway Rehabilitation WPA	4,701.00	.....	4,701.00	4,701.00	.....
Highway—New Sewer and Highways	10,511.69	.....	10,511.69	10,511.69	.....
Highway—New Sidewalks—Revenue	15,000.00	3,439.52	18,439.52	18,246.30	$193.22
Charities					
Administration and Outside Relief	336,000.00	1,992.94	337,992.94	337,992.94	.....
Old Age Assistance	50,741.76	.....	50,741.76	50,741.76	.....
Charitable Gifts	2,000.00	.....	2,000.00	2,000.00	.....
Education					
School Department	703,000.00	5,953.36	708,953.36	708,953.36	.....
City Library	47,627.64	312.06	47,939.70	47,835.09	104.61
Recreation					
Parks and Playgrounds	37,250.00	2,349.76	39,599.76	39,599.76	.....
Parks and Playgrounds—Rehabilitation WPA	564.69	.....	564.69	564.69	.....
Municipal Golf Course	13,500.00	108.25	13,608.25	13,608.25	.....
Athletic Field	4,000.00	1,143.50	5,143.50	5,143.50	.....
Unclassified					
Aviation Field	2,500.00	1,447.51	3,947.51	3,947.51	.....
Damages and Claims	5,000.00	.....	5,000.00	5,000.00	.....
Printing City Reports	500.00	.....	500.00	500.00	.....
Patriotic Purposes	900.00	.....	900.00	900.00	.....
Printing and Stationery	525.00	.....	525.00	525.00	.....
Incidentals	6,000.00	548.33	6,548.33	6,548.33	.....
Auditing	1,000.00	.....	1,000.00	1,000.00	.....
Adjusting Board (Zoning)	1,000.00	.....	1,000.00	1,000.00	.....
City Planning Board	150.00	.....	150.00	150.00	.....

City of Manchester

EXHIBIT B

STATEMENT OF BUDGET ACCOUNTS

For the Year Ended December 31, 1939

Part I — *Revenue Appropriations — Concluded*

	Balances and Appropriations	Transfers and Cash Receipts	Total	Expenses and Transfers	Unexpended Balances
Unclassified—Concluded					
Publicity Fund	4,545.00	131.77	4,676.77	4,676.77	
National Youth Administration	2,926.81	213.00	3,139.81	2,798.78	341.03
Care of City Clocks	700.00		700.00	700.00	
Refunds	500.00		500.00	500.00	
Reserve for Abatements and Discounts	60,000.00	3,504.53	63,504.53	63,504.53	
Emergency Relief Gardens	1,200.00	12.58	1,212.58	1,212.58	
Federal Music Project	1,111.72		1,111.72	1,010.75	100.97
Fire Insurance on Public Buildings	8,000.00		8,000.00		8,000.00
Public Service Enterprises					
Water	11,082.39	279,473.65	290,556.04	272,251.69	18,304.35
Public Scales	1,375.00		1,375.00	1,375.00	
Cemeteries					
Pine Grove and Merrill Yard	20,600.00	24,911.37	45,511.37	45,511.37	
Valley and Piscataquog	4,000.00	2,976.87	6,976.87	6,976.87	
Amoskeag and Other Cemeteries	400.00	95.00	495.00	495.00	
Interest and Maturing Debt					
Interest on Temporary Loans	20,000.00		20,000.00	20,000.00	
Interest On General Loans	126,756.40		126,756.40	126,756.40	
Maturing Debt	497,000.00		497,000.00	497,000.00	
County Tax	818,182.14		818,182.14	818,182.14	
Per Capita School Tax	18,282.00		18,282.00	18,282.00	
TOTAL	$3,973,513.24	$649,688.95	$4,623,202.19	$4,596,158.01	$27,044.18

City of Manchester

EXHIBIT B

STATEMENT OF BUDGET ACCOUNTS

For the Year Ended December 31, 1939

Part II — *Non-Revenue Appropriations*

	Balances and Appropriations	Transfers and Cash Receipts	Total	Expenses and Transfers	Unexpended Balances
Highway—Resurfacing	$101,000.00	$14,259.32	$115,259.32	$115,259.32	.....
Highway—New Sewers	15,000.00	464.91	15,464.91	15,444.32	$20.59
Highway—New Sewers—WPA	116,100.00	31,500.00	147,600.00	144,088.42	3,511.58
Highway—New Sidewalks	2,934.70	1,430.49	4,365.19	4,260.19	105.00
Highway—New Highways	50,189.00	1,531.17	51,720.17	51,720.17	.....
Highway—New Highways—WPA	32,000.00	20,516.80	52,516.80	46,663.41	5,853.39
Highway—New Sidewalks—WPA Non-Taxable	10,000.00	550.39	10,550.39	10,550.39	.....
Highway—New Sidewalks—WPA Taxable	20,000.00	23,008.74	43,008.74	42,682.87	325.87
Highway—New Sidewalks Survey WPA	876.00	.....	876.00	876.00	.....
Highway—Londonderry Turnpike Project	16,000.00	.....	16,000.00	16,000.00	.....
Highway—Permanent Improvements to Bridges	63.93	.....	63.93	63.93	.....
Highway—Notre Dame Bridge Construction	267.05	2,845.35	3,112.40	3,112.40	.....
Highway—Incinerator Construction	2,660.84	1,312.40	3,973.24	3,973.24	.....
Building—Improvements to Public Buildings	20,149.11	773.22	20,922.33	20,313.89	608.44
Building—Improvements to Public Buildings—WPA	15,229.25	.....	15,229.25	7,049.03	8,180.22
Building—Additions to Police Station	2,472.60	18.29	2,490.89	2,470.52	20.37
Parks—General Parks Improvements	12,328.88	20,210.76	32,539.64	31,401.06	1,138.58
Parks—Improvements to Sheridan-Emmett Park	18.60	.....	18.60	.....	18.60
Purchase of New Equipment—Miscellaneous Departments	30,331.14	.....	30,331.14	30,329.70	1.44

City of Manchester

EXHIBIT B

STATEMENT OF BUDGET ACCOUNTS

For the Year Ended December 31, 1939

Part II — *Non-Revenue Appropriations — Concluded*

	Balance and Appropriations	Transfers and Cash Receipts	Total	Expenses and Transfers	Unexpended Balances
Fire—Purchases of New Equipment	2,096.20	.....	2,096.20	1,677.71	418.49
Fire Department	14,694.52	729.63	15,424.15	10,706.98	4,717.17
Airport Improvements	12,444.13	556.76	13,000.89	12,745.11	255.78
Golf Course—Permanent Improvements	50.37	2,000.00	2,050.37	1,628.88	421.49
School—Improvements to School Yards	293.33	.....	293.33	274.90	18.43
New Reservoir Construction	697.45	.....	697.45	.....	697.45
Athletic Field Permanent Improvements	10,700.00	2,924.97	13,624.97	13,589.50	35.47
Valley Cemetery—Brook Project	8,168.85	.....	8,168.85	8,153.62	15.23
Board of Recreation and Aviation— WPA Rehabilitation	185.30	24.06	209.36	209.36	.....
School Building Construction	138,000.00	75,022.40	213,022.40	152,939.75	60,082.65
Water Department—WPA Projects	15,000.00	.....	15,000.00	15,000.00	.....
TOTALS	$649,951.25	$199,679.66	$849,630.91	$763,184.67	$86,446.24

City of Manchester

EXHIBIT C

ANALYSIS OF ESTIMATED REVENUE

For the Year Ended December 31, 1939

Taxes—State

1939 Income Taxes		$76,376.33	
Insurance Taxes		17,262.60	
Railroad Taxes		10,525.00	
Savings Bank Taxes		64,713.87	
Total State Taxes			$168,877.80

Licenses

Amusement		$2,819.00	
Dog	$5,740.00		
LESS:—Transfer to School Appropriation	5,045.51	694.49	
Garbage		31.00	
Junk		135.00	
Billiards, Bowling, etc.		1,108.50	
Plumbing		55.50	
All Others		3,302.26	
Total Licenses			8,145.75

Permits

Automobile		$74,074.11	
Marriage		1,182.00	
Sewer		2,712.56	
Sunday Permits (collected in 1938)		419.00	
Sunday Permits (collected in 1939)		145.00	
Total Permits			78,532.67

Fines

Municipal Court		$7,486.79	
Total Fines			7,486.79

Tax Collector

Taxes Collected without Warrant	$669.15	
Costs of Tax Collections	5,002.30	
Costs of Tax Titles Redeemed	1,471.40	
Administration Costs—Real Estate	1,251.51	
Total Tax Collector		8,394.36

Health and Sanitation

Public Comfort Station	$284.31	
Milk Licenses	403.50	
Total Health and Sanitation		$687.81

Education

Sales of Books and Supplies, etc.	$165.81	
Sales of Manual Training Supplies	648.30	
Rentals of Piano	45.00	
Rent of Hall	2.00	
Total Education		861.11

Library

Fines	$1,669.74	
Miscellaneous	246.34	
Total Library		1,916.08

Recreation

Athletic Field	$3,533.64	
Aviation Field	451.00	
Golf Course	7,712.70	
Refund—State Athletic Commission	321.12	
Total Recreation		12,018.46

Other Enterprises

Public Scales	$134.30	
Total Other Enterprises		134.30

Cemeteries

Care of Lots and Graves		$830.50	
Interments		4,239.75	
Miscellaneous		3,899.60	
Sales of Lots and Graves	$15,897.04		
LESS:—Transfer to Trust Funds	11,861.52	4,035.52	
Sales of Fallen Timber	$1,454.75		
LESS:—Expenses	330.29	1,124.46	
Total Cemeteries			14,129.83

City Clerk

Certifications		$361.50	
Total City Clerk			361.50

Miscellaneous

Board of Adjustment		$235.00	
Fire Department		137.38	
Engineers—Sale of Maps		10.00	
Premium on Bonds		2,283.50	
Parks and Commons—Sales of Fallen Timber	$6,973.45		
LESS:—Expenses	2,181.14	4,792.31	
Conscience Fund		50.00	
Parks and Commons—Sale of Scrap		8.93	
Building Department—Sale of Scrap		5.00	
Police Department—Sale of Photograph		3.00	
Total Miscellaneous			7,525.12

Interest

Accrued on Bonds Sold		$1,888.94	
On Deferred Taxes		17,407.29	
On Perpetual Care	$155.43		
LESS:—Transfer to Trust Funds	116.58		
		38.85	
On Tax Titles Redeemed		10,427.70	
Total Interest			29,762.78

Refunds

Insurance Premium	$6.93	
Total Refunds		6.93

Departmental Accounts Receivable

Highway Department	$725.90	
School Department—Tuitions	21,829.52	
School Department—Rentals	365.00	
Cemeteries	485.00	
Board of Recreation and Aviation—Rentals	1,275.00	
Total Departmental Accounts Receivable		24,680.42
TOTAL ESTIMATED REVENUE		$363,521.71

City of Manchester

EXHIBIT D

ANALYSIS OF CASH RECEIPTS

For the Year Ended December 31, 1939

Taxes

Previous to 1939 Property Taxes	$367,561.99	
Previous to 1939 Poll Taxes	19,562.00	
1939 Property Taxes	3,090,251.33	
1939 Poll Taxes	60,138.00	
1938 Taxes Transferred to Tax Titles	27,581.43	
1938 Taxes Transferred to Tax Deeds	2,521.51	
1938 Taxes Paid by City—Tax Sale	18,042.76	
		$3,585,659.02

State

1939 Income Tax	$76,376.33	
Insurance Taxes	17,262.60	
Railroad Taxes	10,525.00	
Savings Bank Taxes	64,713.87	
		168,877.80

Tax Titles and Tax Deeds

Tax Title Redemptions	$46,935.45	
Tax Deeds	12,383.96	
Taxes Collected without Warrant on Deeded Property	669.15	
		59,988.56

Licenses and Fees

Amusement	$2,819.00	
Dog	5,740.00	
Garbage	31.00	
Junk	135.00	
Milk	403.50	
Bowling, Billiards, etc.	1,108.50	
Certifications of Births, Marriages, Deaths	361.50	
All Others	3,302.26	
		13,900.76

Permits

Automobile	$74,074.11	
Marriage	1,182.00	
Sewer	2,712.56	
Sunday Permits—1939	145.00	
Sunday Permits—1940	182.00	
		78,295.67

Fines

Municipal Court	$7,486.79	
		7,486.79

General Government

Costs of Tax Collections	$4,367.88	
Costs of Tax Collections (Transfers)	635.42	
Costs of Tax Titles Redeemed	1,471.40	
Administration Costs—Real Estate	1,251.51	
		7,726.21

Police Department

Miscellaneous Charges	$3.00	
		3.00

Fire Department

Miscellaneous Sales	$137.38	
		137.38

Health and Sanitation

Public Comfort Station	$284.31	
		284.31

Highway Department

New Sidewalks—Bond Issue	$1,430.49	
New Sidewalks—Revenue	3,439.52	
WPA New Sidewalks—Taxable Property	13,487.69	
New Highways—Bond Issue	1,531.17	
Highway Resurfacing—Bond Issue	420.50	
Engineers—Sales of Maps	10.00	
Highway Maintenance	4,445.48	
Miscellaneous	1,451.60	
		26,216.45

Education

Tuition	$22,052.45	
School Rentals	485.00	
Manual Training Supplies	648.30	
Sales of Books, Supplies, etc.	212.81	
Central High School Athletic Fund	11,065.09	
West High Athletic Fund	1,825.18	
		36,288.83

Library

Fines	$1,669.74	
Miscellaneous	246.34	
		1,916.08

Recreation

Athletic Field	$3,933.64	
Aviation Field	1,601.00	
Golf Course	7,737.70	
		13,272.34

Parks and Commons

Fallen Timber Sold to Federal Agency	$6,973.45	
Sales of Scrap	8.93	
		6,982.38

State—Miscellaneous

Proceeds from Sporting Activities	$321.12	
		321.12

Federal Grants

Webster School Construction	$75,000.00	
		75,000.00

Public Service Enterprises

Water Department	$273,556.99	
		273,556.99

Other Enterprises

City Scales	$134.30	
		134.30

Cemeteries

Pine Grove		
Sales of Lots and Graves	$15,897.04	
Care of Lots and Graves	574.00	
Interments	3,857.00	
Miscellaneous	4,124.60	
		24,452.64
Valley		
Care of Lots and Graves	$190.50	
Interments	261.75	
Miscellaneous	62.50	
		514.75
Piscataquog		
Care of Lots and Graves	$66.00	
Interments	57.00	
Miscellaneous	14.00	
		137.00
Merrill		
Interments	$7.00	
		7.00
Amoskeag		
Interments	$57.00	
Miscellaneous	64.00	
		121.00
Fallen Timber Sold to Federal Agency	$1,454.75	
		1,454.75

Miscellaneous Interest

On Deferred Taxes	$15,929.32	
On Deferred Taxes (Transfers)	1,479.75	
On Tax Titles Redeemed	10,427.70	
Accrued on Bonds Sold	1,888.94	
On Perpetual Care	155.43	
		29,881.14

Premiums on Bonds Sold

Municipal Improvements and Equipment	$2,283.50	
		2,283.50

Municipal Indebtedness

General Loans	$563,000.00	
Temporary Loans	1,500,000.00	
		2,063,000.00

Trust Funds

Pine Grove Perpetual Care	$1,127.09	
Valley Perpetual Care	510.00	
Amoskeag Perpetual Care	240.00	
		1,877.09

Special Trust Funds

Pine Grove Cemetery	$2,950.00	
		2,950.00

Trustees of Cemetery Funds

Pine Grove Cemetery Fund	$16,744.21	
Valley Cemetery Fund	2,693.87	
Piscataquog Cemetery Fund	271.00	
Merrill Cemetery Fund	123.00	
Amoskeag Cemetery Fund	55.00	
Stowell Cemetery Fund	16.00	
Appropriation for Clerical Services	600.00	
Vault Rentals and Miscellaneous	30.00	
Appropriation for Permanent Improvements Pine Grove Cemetery	5,000.00	
		25,533.08

Income from Other Funds

C. H. Bartlett Legacy—For Taxes	$1,519.00	
Care of Stark Lot	40.00	
Firemen's Retirement Fund	4,601.73	
Nathan P. Hunt School Prize and Book Fund	28.00	
Herrick Fund	25.55	
Rock Rimmon Park Improvement Fund	20,002.00	
		26,216.28

Library Trust Funds in Care of City Treasurer

Moody Currier Fund	$153.04	
John Hosley Fund	151.89	
Oliver Gould Fund	3.30	
		308.23

Unclassified

Board of Adjustment	$235.00
Board of Examiners of Plumbers	55.50
Tailings	19.33
County Appropriation for National Youth Administration	200.00

Conscience Fund	50.00	
Building Department—Sale of Scrap	5.00	
Transfer from Incinerator to Notre Dame Bridge Account	1,312.40	
Transfer from Damages and Claims to Notre Dame Bridge Account	220.55	
		2,097.78

Refunds

New School Building—Webster	$22.40	
School Department	907.85	
Charities Department	2,040.46	
Police Department	113.82	
Health Department	31.86	
Fire Department	770.52	
Cemeteries	2,404.51	
WPA—New Highways	16.80	
City Hall	154.89	
Incidentals	554.45	
City Auditor	.45	
Publicity	131.77	
National Youth Administration	13.00	
Parks and Commons	168.62	
Collector of Taxes	3.49	
Water Department	109.87	
Golf Course	112.25	
Athletic Field	38.25	
Airport	174.12	
Building Department	56.09	
Mayor's Department	4.20	
City Library	3.83	
Central High Athletic Fund	10.00	
Revenue of Prior Years—Fire Loss	99.20	
Miscellaneous—Insurance Premium	6.93	
		7,949.63

TOTAL RECEIPTS	$6,544,831.86
Balance January 1, 1939	337,093.34
TOTAL TO BE ACCOUNTED FOR	$6,881,925.20

City of Manchester

EXHIBIT E

ANALYSIS OF EXPENDITURES OF VARIOUS DEPARTMENTS

For the Year Ended December 31, 1939

Mayor		
Mayor's Salary	$3,000.00	
Mayor's Secretary	1,500.00	
Mayor's Incidentals	600.00	
Miscellaneous Expenses	947.50	
		$6,047.50
Aldermen		
Salaries	$2,600.00	
Other Expenses	143.00	
		2,743.00
Auditor		
Auditor's Salary	$2,500.00	
Clerks' Salaries	1,679.22	
Other Expenses	260.57	
		4,439.79
Treasurer		
Treasurer's Salary	$2,500.00	
Clerks' Salaries	2,630.00	
Other Expenses	990.96	
		6,120.96
Tax Collector		
Collector's Salary	$2,500.00	
Deputy Collectors' Salaries	7,020.00	
Clerks' Salaries	5,575.83	
Other Expenses	3,657.41	
		18,753.24
Tax Collector—Real Estate		
Custodian of Tax Deeded Properties	$600.00	
Other Salaries	260.00	
Other Expenses	86.67	
		946.67

Assessors

Assessors' Salaries	$7,800.00	
Clerk's Salary	2,200.00	
Engineer's Salary	2,000.00	
Other Salaries	3,038.00	
Other Expenses	1,655.03	
		16,693.03

Finance Commission

Commissioners' Salaries	$637.51	
Other Expenses	85.00	
		722.51

Law

Solicitor's Salary	$1,600.00	
Other Expenses	68.28	
		1,668.28

City Clerk

City Clerk's Salary	$3,000.00	
Clerks' Salaries	4,519.00	
Other Expenses	1,570.88	
		9,089.88

Department of Buildings

Superintendent's Salary	$2,335.44	
Inspectors' Salaries	4,576.00	
Clerks' Salaries	4,345.00	
Pensions	1,092.00	
Other Expenses	1,516.22	
		13,864.66

Repairs to Public Buildings

Salaries and Wages	$19,561.26	
Other Expenses	13,599.18	
		33,160.44

Board of Registrars

Members' Salaries	$1,550.00	
Clerks' Salaries	1,540.00	
Other Expenses	926.92	
		4,016.92

Elections

Election Officials' Salaries	$3,115.00	
Other Expenses	968.54	
		4,083.54

City Hall

Janitors' and Matrons' Salaries	$4,053.00	
Other Expenses	2,836.46	
		6,889.46

Old Court House

Janitor's Salary	$1,325.00	
Other Expenses	740.93	
		2,065.93

Public Comfort Station

Janitors' and Matrons' Salaries	$4,452.00	
Other Expenses	798.15	
		5,250.15

Care of City Clocks

Services and Supplies	$682.35	
		682.35

Police Department

Commissioners' Salaries	$350.00	
Chief's Salary	4,683.32	
Captain's Salary	2,580.00	
Lieutenants', Sergeants' and Patrolmen's Salaries	215,374.55	
Pensions	10,037.50	
Other Expenses	19,712.23	
		252,737.60

Municipal Court

Judge's Salary	$300.00	
Associate Judge Salary	800.00	
Clerk's Salary	993.75	
Probation Officer's Salary	2,000.04	
Other Salary—Typist	146.25	
Probation Officer's Expenses	960.40	
		5,200.44

Fire Department

Commissioners' Salaries	$350.00	
Chief's Salary	4,500.00	
Deputy Chiefs' Salaries	5,900.00	
Superintendent Fire Alarm Telegraph Salary	2,500.00	
Captains', Lieutenants' and Permanent Men's Salaries	215,354.92	
Call Men's Salaries	6,917.50	
Pensions	12,898.44	
Other Expenses	23,860.88	
		272,281.74

Fire Department Bond Issue Expenditures

Repairs to Cables, etc.	$7,351.36	
		7,351.36

Sealer of Weights and Measures

Sealer's Salary	$2,100.00	
Other Expenses	318.62	
		2,418.62

Health Department

Board Members' Salaries	$600.00	
Health Officer's Salary	4,500.00	
Inspectors' Salaries	10,200.00	
Clerks' Salaries	2,340.00	
Nurses' Salaries	15,341.63	
School Physicians' Salaries	3,000.00	
Cleaning	470.00	
Hospital Payroll	8,683.01	
Pensions	1,000.00	
Other Expenses—Hospital	8,361.44	
Other Expenses—General	5,031.52	
		59,527.60

Vital Statistics

Births, Deaths and Marriages	$676.50	
		676.50

City Physician

Physician's Salary	$1,600.00	
		1,600.00

Board of Examiners of Plumbers

Miscellaneous Expenses	$22.22	
		22.22

Highways

Commissioners' Salaries	$650.00	
Surveyor's Salary	5,000.00	
Superintendent's Salary	2,479.02	
Clerks' Salaries	7,552.50	
Timekeeper's Salary	1,800.00	
Other Administrative Expenses	2,080.94	
Highways Maintenance—Salaries	20,380.49	
New Highways—Revenue—Payroll	12.06	
Sewer Maintenance	5,748.28	
Refuse Disposal	81,606.50	
Street Cleaning	37,036.13	
Traffic Regulations	6,548.14	
Transportation, Equipment and Supplies—Payrolls	85,973.64	
Transportation, Equipment and Supplies—Other Expenses	315,599.71	
Engineering Salaries	18,298.26	
Other Engineering Expenses	849.26	
Pensions	22,027.58	
New Sewers—Revenue—Payrolls	1,220.96	
New Highways—Revenue—Payrolls	1,533.84	
Rehabilitation—WPA—Payrolls	994.52	
Rehabilitation—WPA—Expenses	936.00	
New Sidewalks—Revenue—Payrolls	7,352.21	
New Sidewalks—Revenue—Refunds	122.74	
		625,802.78

Street Lighting

Expenses	$95,126.36	
		95,126.36

Charities

Commissioners' Salary	$2,500.00	
Clerks' Salaries	13,687.00	
Other Expenses	3,042.84	
Relief	318,213.86	
Old Age Assistance	49,406.41	
		386,850.11

Charitable Gifts

Hospitals	$2,000.00	
		2,000.00

School Department

School Board—Salaries	$1,300.00	
Clerk of Board—Salary	1,000.00	
Office Clerks—Salaries	2,891.57	
Certificating Officer—Salary	2,000.00	
Truant Officers—Salaries	4,000.00	
Other Administration Expenses	10,448.41	
Athletic Council—Coaches Salaries, etc.	2,400.00	
Teachers' Salaries	541,863.15	
Evening Schools	4,270.39	
Pensions—Teachers	18,295.40	
Other Expenses of Instruction	23,202.12	
Janitors' Salaries	44,868.87	
School Census	892.00	
Miscellaneous Plant Expenses	28,383.67	
Auxiliary Agencies—Salaries	2,000.00	
Auxiliary Agencies—Other Expenses	13,768.08	
Rent—Manual Training Building	1,000.00	
Sundry Equipment	4,096.77	
Pensions—Janitors	1,818.36	
		708,498.79

Library

Librarian's Salary	$2,600.00	
Librarian's Assistants	27,578.16	
Janitors' and Police Officer's Salaries	3,103.50	
General Fund—Purchases of Books	3,784.96	
Currier Fund—Purchases of Books	209.36	
Hosley Fund—Purchases of Books	121.90	
Other Expenses	9,137.15	
Pensions	1,300.00	
		47,835.03

Parks and Commons

Superintendent's Salary	$2,699.84
Payrolls	20,132.04
Payrolls—Logging	2,181.14
Pensions	187.68
Municipal Bath Houses	4,434.06
Playground Instructors	2,424.90

Other Expenses	7,327.94	
Rehabilitation—WPA—Payrolls	319.80	
Rehabilitation—WPA—Expenses	242.41	
		39,949.81

Board of Recreation and Aviation

Aviation Field Salaries	$2,001.90	
Aviation Field Expenses	1,945.61	
Golf Course Salaries	9,212.47	
Golf Course Expenses	2,178.24	
Athletic Field Salaries	3,867.40	
Athletic Field Expenses	1,276.10	
		20,481.72

Water Department

Superintendent's Salary	$5,980.53	
Assistant Superintendent's Salary	3,350.11	
Payrolls	101,599.52	
Pensions	2,591.32	
Other Expenses	135,819.82	
		249,341.30

Public Scales

Weigher's Salary	$1,250.00	
Other Expenses	124.06	
		1,374.06

Cemeteries

PINE GROVE CEMETERY		
Superintendent's Salary	$3,100.00	
Payrolls	31,515.75	
Logging	330.29	
Other Expenses	10,500.75	
VALLEY CEMETERY		
Payrolls	6,656.76	
ALL OTHER CEMETERIES		
Payrolls	469.75	
		52,573.30

Miscellaneous

Damages to Persons and Property	$1,524.55	
Printing City Reports	206.40	
Patriotic Purposes	895.70	

Printing and Stationery	523.77	
Incidentals	5,166.84	
Auditing	1,000.00	
Board of Adjustment (Zoning)	932.39	
City Planning Board	63.08	
Publicity	3,196.04	
Emergency Relief Gardens	1,212.58	
Federal Music Project	1,010.75	
Firemen's Retirement Fund	4,601.73	
National Youth Administration Project	1,798.28	
		22,132.11

Purchase of New Equipment—Bond Issue

Fire Department	$1,379.37	
Golf Course	1,298.59	
City Clerk	319.18	
Assessors	880.40	
Parks and Commons	2,910.94	
Tax Collector	2,626.40	
		9,414.88

Other Bond Issue Expenditures

New Webster School Construction	$152,939.75	
Incinerator Construction	2,660.84	
McGregor Bridge Construction	1,800.00	
Airport—Payrolls	4,415.91	
Airport—Other Expenses	3,404.23	
General Parks Improvements—Payrolls	14,269.32	
General Parks Improvements—Other Expenses	17,131.74	
Improvements to School Yards	274.90	
Valley Cemetery Brook Project	8,114.62	
Athletic Field—Lighting Project	13,589.50	
Addition to Police Station	2,470.52	
Improvements—Golf Course—Payrolls	319.62	
Improvements—Golf Course—Other Expenses	1,109.26	
		222,500.21

Interest

On General Loans	$125,756.40	
On Temporary Loans	2,234.41	
On Water Loans	4,840.00	
		132,830.81

Municipal Indebtedness

General Loans	$497,000.00	
Temporary Loans	1,500,000.00	
Water Loans	15,000.00	
		2,012,000.00

Agency

County Tax	$818,182.14	
School Per Capita Tax	18,282.00	
		836,464.14

Trust Funds

Perpetual Care Funds	$1,877.09	
Nathan P. Hunt School Prize and Book Fund	28.00	
C. H. Bartlett Legacy	1,519.00	
Appropriation for Clerical Services	600.00	
Vault Rentals and Miscellaneous	30.00	
Perpetual Care of Lots	11,978.10	
Special Trust Funds	2,950.00	
Edith Stark Fund	40.00	
Central High School Athletic Fund	7,892.64	
West High School Athletic Fund	1,616.34	
Herrick Fund	25.55	
		28,556.72

Refunds

City Clerk	$326.71	
Sales of Single Graves—Prior Year	8.00	
Taxes of 1937	2.30	
Taxes of 1938	64.76	
Taxes of 1939	1,741.02	
Tailings	.92	
Tax Collector	11.18	
		2,154.89

Transfers

Tax Titles	$47,739.36	
Tax Deeds	2,521.51	
		50,260.87

Other Bond Issue Expenditures

Improvements to Public Buildings—Payrolls	$13,371.05	
Improvements to Public Buildings—Other Expenses	13,218.65	
Board of Recreation and Aviation		
Rehabilitation—WPA—Payrolls	16.00	
Rehabilitation—WPA—Expenses	193.36	
Water Department		
WPA Projects—Payrolls	8,194.51	
WPA Projects—Other Expenses	1,000.70	
Highway Department		
New Sewers	9,174.44	
WPA New Sewers	14,490.78	
New Highways	878.32	
Resurfacing—Payrolls	31,079.66	
Resurfacing—Expenses	4,778.06	
New Sidewalks	2,718.56	
New Sidewalks—Refund	.43	
WPA New Highways	16,148.11	
WPA New Sidewalks—Taxable Property	8,399.62	
WPA New Sidewalks—T. P.—Refunds	148.23	
WPA New Sidewalks—Non-Taxable Property	1,428.00	
Londonderry Turnpike	15,968.00	
WPA Sidewalk Survey	209.38	
		141,415.86
TOTAL DISBURSEMENTS		$6,426,618.14
Cash on Hand—December 31, 1939		455,307.06
TOTAL		$6,881,925.20

CITY OF MANCHESTER

EXHIBIT F

STATEMENT OF TAX COLLECTOR'S DEPARTMENT

FOR THE YEAR ENDED DECEMBER 31, 1939

	1934	1935	1936	1937	1938	1939
Balances Outstanding—January 1, 1939	$4,814.00	$7,729.50	$9,228.79	$12,302.36	$441,681.36	.....
1939 Property Tax Warrant	.....	.....	.....	.....	.....	$3,447,052.81
1939 Poll Tax Warrant	.....	.....	.....	.....	.....	88,128.00
Additional Warrants Issued in 1939	2,505.17	2,872.26	3,293.05	4,725.14	1,097.82	7,698.80
Voluntary Taxes Paid in 1939	6.00	22.00	54.00	430.00	1,310.00	1,978.00
Overpayments Refunded	.....	.....	.....	.....	62.52	1,738.48
Transfers to Revenue of Prior Years	.....	.....	.80	9.06	1.21	.....
TOTALS	$7,325.17	$10,623.76	$12,576.64	$17,466.56	$444,152.91	$3,546,596.09
Cash Collected in 1939—net	$2,865.17	$3,548.26	$4,481.76	$6,907.41	$369,321.39	$3,150,389.33
Taxes Abated in 1939	196.00	354.00	460.00	789.83	13,716.45	12,073.73
Transferred to Tax Titles and Tax Deeds	.....	.....	.....	.....	48,145.70	.....
Cash Discounts on 1939 Taxes	.....	.....	.....	.....	.....	32,949.89
Transfers to Revenue of Prior Years	.....	3.10	.....	.....	.....	.....
TOTALS	$3,061.17	$3,905.36	$4,941.76	$7,697.24	$431,183.54	$3,195,412.95
Balances Outstanding—December 31, 1939	4,264.00	$6,718.40	$7,634.88	$9,769.32	$12,969.37	$351,183.14
Additional Warrants Issued in 1940	.....	.....	45.11	80.47	83.09	90.40
Overpayments Refunded	.....	.....	.....	.....	2.00	.....
TOTALS	$4,264.00	$6,718.40	$7,679.99	$9,849.79	$13,054.46	$351,273.54
Cash Collected in 1940	$306.00	$432.00	$647.11	$956.47	$1,546.89	$144,144.83
Taxes Abated in 1940	86.00	204.00	304.00	493.65	600.00	3,618.62
Transferred to Tax Titles and Tax Deeds	.....	.....	.....	.....	.....	20,232.92
TOTALS	$392.00	$636.00	$951.11	$1,450.12	$2,146.89	$167,996.37
Balances per City Auditor's Ledger, Mar. 31, 1940	$3,872.00	$6,082.40	$6,728.88	$8,399.67	$10,907.57	$183,277.17
Payments in Advance of Warrant	.....	2.00	2.00	8.00	18.00	716.00
Balances per Tax Collector's Ledgers, Mar. 31, 1940	$3,872.00	$6,084.40	$6,730.88	$8,407.67	$10,925.57	$183,993.17

City of Manchester
EXHIBIT G
STATEMENT OF WATER DEPARTMENT
For the Year Ended December 31, 1939
Accounts Receivable

	Water	Fines	Buildings	Miscellaneous	Total
Balance Outstanding, January 1, 1939	$273.96	$6.80	.....	$926.95	$1,207.71
ACCOUNTS RENDERED					
January Quarter	55,986.64	226.00	$24.00	14,642.39	70,879.03
April Quarter	52,443.24	267.26	80.00	7,222.85	60,013.35
July Quarter	55,402.71	366.80	94.00	8,814.61	64,678.12
October Quarter	76,064.48	300.84	86.00	8,112.13	84,563.45
TOTALS	$240,171.03	$1,167.70	$284.00	$39,718.93	$281,341.66
DEDUCT					
Cash Collected in 1939	$235,711.41	$1,153.10	$282.00	$36,520.35	$273,666.86
Abatements in 1939	1,812.19	7.00	2.00	307.63	2,128.82
TOTAL DEDUCTIONS	$237,523.60	$1,160.10	$284.00	$36,827.98	$275,795.68
Balance Outstanding, December 31, 1939	$2,647.43	$7.60	.....	$2,890.95	$5,545.98
RECONCILIATION MAY 2, 1940 WITH DECEMBER 31, 1939					
Balance Outstanding, January 1, 1940	$2,647.43	$7.60	.....	$2,890.95	$5,545.98
Accounts Rendered in 1940	113,877.36	367.30	$98.00	19,004.32	133,346.98
TOTALS	$116,524.79	$374.90	$98.00	$21,895.27	$138,892.96
ACCOUNTED FOR AS FOLLOWS:—					
Cash Collected in 1940	$111,605.30	$363.50	$92.00	$19,344.69	$131,405.49
Abatements in 1940	521.04	1.00	2.00	276.38	800.42
Balance May 2, 1940	4,398.45	10.40	4.00	2,274.20	6,687.05
TOTALS	$116,524.79	$374.90	$98.00	$21,895.27	$138,892.96

City of Manchester

EXHIBIT H

Treasurer's Department

CASH RECEIPTS AND DISBURSEMENTS

For the Year Ended December 31, 1939

	Balance First of Month	Receipts	Disbursements	Balance End of Month
January	$337,093.34	$130,211.06	$259,038.57	$208,265.83
February	208,265.83	591,253.06	253,928.81	545,590.08
March	545,590.08	291,268.49	332,599.66	504,258.91
April	504,258.91	147,854.60	292,120.80	359,992.71
May	359,992.71	311,232.40	353,624.43	317,600.68
June	317,600.68	1,494,990.10	362,914.21	1,449,676.57
July	1,449,676.57	865,584.84	880,670.66	1,434,590.75
August	1,434,590.75	333,399.85	567,380.77	1,110,609.83
September	1,110,609.83	92,454.77	441,080.84	761,983.76
October	761,983.76	180,410.55	359,115.40	583,278.91
November	583,278.91	935,693.22	322,122.84	1,196,849.29
December	1,196,849.29	1,170,478.92	1,912,021.15	455,307.06
Total for the Year		$6,544,831.86	$6,426,618.14	
Balance—January 1, 1939		337,093.34	.....	
Balance—December 31, 1939		.....	455,307.06	
		$6,881,925.20	$6,881,925.20	

City of Manchester

EXHIBIT I

STATEMENT OF CITY CLERK'S DEPARTMENT

For the Year Ended December 31, 1939

Amusements	$2,819.00
Assignments of Wages	6.00
Bills of Sale Registered	28.00
Conditional Sales Registered	1,815.51
Dog Licenses	5,740.00
Junk Dealers' Licenses	135.00
Marriage Licenses	1,182.00
Motor Vehicles	74,074.11
Mortgages Registered	920.50
Partnerships—Corporations	27.00
Pool, Billiards and Bowling Licenses	1,108.50
Public Comfort Station	282.26
Recording—Discharges of Mortgages	40.50
Recording—Discharges Conditional Sales Contracts	38.75
Sewer Entrance Permits	2,712.56
Sunday Miscellaneous Permits	327.00
Taxi and Job Teaming Permits	107.50
Writs	37.00
Filing Fees	96.00
Certifications	363.00
Miscellaneous	186.05
TOTAL CASH RECEIVED	$92,046.24

City of Manchester

EXHIBIT J

STATEMENT OF HEALTH DEPARTMENT

For the Year Ended December 31, 1939

Accounts Receivable

Balance January 1, 1939	$531.41
Balance December 31, 1939	$531.41

Milk Licenses

Milk Licenses Issued During the Year 1939	$403.50
Cash Paid to the City Treasurer in 1939	$403.50

City of Manchester

EXHIBIT K

STATEMENT OF SCHOOL DEPARTMENT

For the Year Ended December 31, 1939

Accounts Receivable

Balance Outstanding, January 1, 1939		$38.80
Accounts Rendered During the Year		23,483.97
Total		$23,522.77
Deduct		
Accounts Paid During the Year	$22,537.45	
Accounts Abated During the Year	1,169.45	
Total		23,706.90
Balance December 31, 1939		– $184.13

Cash Receipts and Disbursements

Balance on Hand, January 1, 1939	$59.42	
Cash Receipts During 1939	909.03	
Total Cash to be Accounted For		$968.45
Deduct: Cash Paid to City Treasurer		
Sales of Books and Supplies	$90.46	
Sales of Manual Training Supplies	648.30	
Rentals	48.00	
Refunds	31.95	
Miscellaneous	74.35	
Total Accounted For		893.06
BALANCE ON HAND—DECEMBER 31, 1939		$75.39

City of Manchester

EXHIBIT L

STATEMENT OF THE MUNICIPAL COURT

For the Year Ended December 31, 1939

	Total Fines, etc.	Miscellaneous Expenses	State Motor Vehicle Commission	Other State Departments	Interpreters' And Witness Fees	Attorneys' Fees	Net Cash Receipts
January	$350.50	$45.60	$85.00	.....	$6.36	.....	$213.54
February	1,076.16	54.62	485.00	.....	29.68	.....	506.86
March	986.18	.85	300.00	.....	29.68	.....	655.65
April	861.20	6.00	460.00	$10.00	29.68	$3.00	352.52
May	902.62	34.85	325.00	.....	10.60	6.00	526.17
June	1,420.84	15.65	510.00	.....	25.44	5.00	864.75
July	1,174.53	40.00	545.00	.....	10.60	6.00	572.93
August	1,452.34	56.60	515.00	105.00	36.04	.....	739.70
September	1,166.42	29.00	360.00	.....	31.80	8.00	737.62
October	1,151.36	121.10	265.00	.....	23.32	11.00	730.94
November	1,599.50	39.15	555.00	.....	14.84	.....	990.51
December	1,101.88	6.00	390.00	50.00	16.96	.....	638.92
	$13,243.53	$449.42	$4,795.00	$165.00	$265.00	$39.00	$7,530.11

SUMMARY

Cash on Hand January 1, 1939	$595.60
Net Receipts—as above	7,530.11
Total Cash to be Accounted For	$8,125.71
Cash Paid to City Treasurer During 1939	7,486.79
Balance Due December 31, 1939	$638.92
Paid to City Treasurer January 2, 1940	$638.92

City of Manchester

EXHIBIT M

STATEMENT OF HIGHWAY DEPARTMENT

For the Year Ended December 31, 1939

Accounts Receivable

Balance January 1, 1939		$8,355.18
Accounts Rendered During the Year		23,944.08
Total		$32,299.26
Deduct		
Accounts Paid During the Year	$24,773.61	
Accounts Abated During the Year	129.75	
Total		24,903.36
BALANCE OUTSTANDING—DEC. 31, 1939		$7,395.90

City of Manchester

EXHIBIT N

STATEMENT OF CITY LIBRARY DEPARTMENT

For the Year Ended December 31, 1939

Cash on Hand, January 1, 1939		$180.57	
Receipts for the Year 1939			
Adult Department	$1,729.07		
Juvenile Department	237.30		
Total Receipts		1,966.37	
Total Cash to be Accounted For			$2,146.94
Deduct			
Cash Payments to City Treasurer		$1,917.91	
Expenses Paid by Librarian		68.88	
Total Deductions			1,986.79
BALANCE ON HAND—DECEMBER 31, 1939			$160.15

City of Manchester

EXHIBIT O

CITY SCALES DEPARTMENT

For the Year Ended December 31, 1939

Statement of Cash Receipts

January	$8.60
February	11.00
March	11.40
April	7.80
May	13.30
June	12.00
July	8.30
August	13.40
September	9.60
October	16.80
November	11.20
December	12.50
Total	$135.90
Paid to City Treasurer in 1939	123.40
Paid to City Treasurer in 1940	$12.50

City of Manchester
EXHIBIT P — SCHEDULE I
STATEMENT OF CEMETERIES
Cash Receipts
For the Year Ended December 31, 1939

	Pine Grove	Valley	Piscataquog	Merrill	Amoskeag	Total
Cash Received by Superintendent						
Care of Lots and Graves	$574.00	$190.50	$66.00			$830.50
Sale of Lots and Graves	3,768.50					3,768.50
Interments	3,857.00	261.75	57.00	$7.00	$57.00	4,239.75
Miscellaneous	7,876.74	62.50	26.00	12.00	88.00	8,065.24
Totals	$16,076.24	$514.75	$149.00	$19.00	$145.00	$16,903.99
Cash Received by Treasurer						
Lots Placed Under Perpetual Care	$1,127.09	$510.00			$240.00	$1,877.09
Sales of Lots and Graves	12,128.54					12,128.54
Special Trust Funds	2,950.00					2,950.00
Interest Perpetual Care Funds	155.43					155.43
Totals	$16,361.06	$510.00			$240.00	$17,111.06

Summary of Cash Receipts from All Sources

Sales of Lots and Graves	$15,897.04
Lots Under Perpetual Care	1,887.09
Care of Lots and Graves	830.50
Interments	4,239.75
Special Trust Funds	2,950.00
Interest on Perpetual Care Funds	155.43
Miscellaneous	8,065.24
TOTAL RECEIPTS	$34,015.05

City of Manchester

EXHIBIT P — SCHEDULE II

STATEMENT OF CEMETERIES

Accounts Receivable

For the Year Ended December 31, 1939

	Pine Grove	Valley	Piscataquog	Total
Balance Outstanding, January 1, 1939	$283.00	$51.00	$15.00	$349.00
Add				
Accounts Rendered During the Year	419.00	51.00	15.00	485.00
Totals	$702.00	$102.00	$30.00	$834.00
Deduct				
Accounts Paid During the Year	306.50	44.00	15.00	365.50
BALANCE OUTSTANDING—DECEMBER 31, 1939	$395.50	$58.00	$15.00	$468.50

City of Manchester

EXHIBIT Q

STATEMENT OF FIRE DEPARTMENT

For the Year Ended December 31, 1939

Accounts Receivable

Balance January 1, 1939	$71.50
Balance December 31, 1939	$71.50

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